

# **Town Manager's Recommended Budget**

**Fiscal Year 2019/2020**

Submitted to Fort Mill Town Council  
September 5, 2019



# **Town Manager's Budget Message**

## M E M O R A N D U M

TO: Mayor Savage & Members of Fort Mill Town Council  
FROM: David Broom, Town Manager  
DATE: September 5, 2019  
SUBJECT: Fiscal Year 2019/20 Budget

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To Mayor Savage and the Honorable Members of the Fort Mill Town Council:

I am pleased to present you with a copy of the recommended budget for Fiscal Year 2019/2020. Staff has worked diligently to provide a balanced budget that provides our departments with the resources needed to effectively serve our Town.

As always, our department managers and financial staff were instrumental in this process. Our employee base of over 200 full and part-time employees continually strive to make Fort Mill a safe and beautiful place to live, work, and play. It is my privilege to work alongside such a dedicated group of employees.

The Town is dedicated to providing effective and efficient services to our residents and businesses. Our goal is to continue providing high quality services while remaining fiscally responsible.

Your support and leadership are very much appreciated. With your continued guidance, staff will utilize this budget to address the needs and challenges that face us during the next fiscal year.

### **BUDGET OVERVIEW**

The Town of Fort Mill's budget is comprised of three major funds, one non-major fund and five special revenue funds:

- The **General Fund** is the general operating fund for the town and accounts for all revenues and expenditures of the town, except those required to be accounted for in another fund. The General Fund is considered a major fund and is used to account for general government services, such as: town council, municipal court, administration, police, fire, public works, parks and recreation, and debt service.
- The **Gross Revenue Fund** is an "enterprise" fund that is used to account for operations that are financed and operated in a manner similar to a private business. The Gross Revenue

Fund is considered a major fund and is used to account for all activities related to the town's water and sewer operations.

- The **Capital Projects Fund** is used to account for financial resources expended for the acquisition, construction, or improvement of major capital facilities (other than utility projects, which are budgeted under the Gross Revenue Fund). These resources may be used for one-time capital costs or for specific projects spanning more than one fiscal year. The Capital Projects Fund is considered a major fund.
- The **Stormwater Utility Fund** is a non-major fund that is used to account for operations that are financed and operated in a manner similar to a private business. The Stormwater Utility Fund is used to account for all activities related to the town's stormwater operations.
- The **Municipal Facilities & Equipment Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the municipal facilities and equipment system identified to serve new development
- The **Fire Protection Impact Fee Fund** is a special revenue fund established by adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the fire protection system identified to serve new development
- The **Parks & Recreation Impact Fee Fund** is a special revenue fund established by the adoption of Ordinance No. 2015-12 for the collection and disbursement of said impact fee for improvements to the parks and recreation system identified to serve new development
- The **Accommodations Tax Fund** is a special revenue fund established for the collection and disbursement of said tax for tourism related activity
- The **Hospitality Tax Fund** is a special revenue fund established for the collection and disbursement of said tax for tourism related activity

These major/non-major funds, along with the special revenue funds, make up the total combined budget for the Town of Fort Mill.

## **TOTAL COMBINED BUDGET SUMMARY**

As presented in the attached budget document, the total combined expenditures for FY 19/20 are budgeted at \$82,479,669. Compared to the previous fiscal year, the FY 19/20 budget is projected to grow by \$22,756,171, a net increase of 38.1% amongst all funds.

As required by state law, the recommended budgets for all funds – the General Fund, Gross Revenue Fund, Capital Projects Fund, Stormwater Utility Fund, Impact Fees Funds, Hospitality Tax and Accommodations Tax Fund – are in balance, with revenues equal to the total budgeted expenditures.

The General Fund budget, which supports the general governmental operations of the town, will grow by \$1,699,640 an increase of 8.3% compared to the previous year. The Gross Revenue Fund budget, which accounts for the town's water and sewer operations (including debt service on water and sewer capital projects), will increase by \$13,227,701, or 60.0%, compared to FY 18/19.

The Capital Projects Fund budget, which provides single year appropriations for significant capital projects, will increase by \$3,980,000 or 38.9%, compared to last year's budget. The Stormwater Utility Fund, which accounts for the Town's stormwater activity, will increase by \$187,350 or 19.6% compared to FY 18/19. The Hospitality Fund budget will increase by \$3,010,000 (358.3%) over prior year. The Accommodations Tax budget will increase by \$146,000 or 214.2% compared to FY 18./19. The Fire Protection Impact Fee budget will decrease by \$100,961 or -12.6% compared to last year. The Municipal Facilities Impact Fee budget will increase by \$186,545 or 62.6% over prior year. The Parks & Recreation Impact Fee budget will increase by \$419,896 or 12.1% over prior year.

## **GENERAL FUND**

The General Fund budget for FY 19/20 is in balance at \$22,184,242.

### **General Fund Revenue Highlights**

The total revenues within the recommended General Fund budget are projected to grow by \$1,699,640 or 8.3%, compared to the previous fiscal year.

The majority of these increases may be attributed to several line items:

- *Property Taxes:* While the recommended budget does not reflect a change in the town's millage (tax) rate, projected revenues from real and personal property taxes are expected to increase by a combined \$1,250,000. This is due to an increase in the amount of taxable property within the town, such as new construction and more vehicles. **The recommendation is to remain at 86 mills.**
- *Building Permits:* Building permit revenues will increase by \$300,000 or 20.0% over the prior fiscal year. The fee schedule remains unchanged.
- *Planning/Zoning Fees:* The recommended budget includes a revenue projection of \$175,000 which is a decrease of \$35,000 or -16.7% compared to the previous year's budget.

- *Business Licenses:* Nearly 60-70% of all businesses licensed within the Town of Fort Mill are classified as construction/contractors. The overwhelming majority of these businesses are not physically located within the town limits and are therefore subject to a higher license fee (2x the inside rate). As building permits have increased over the past years, so too has business income, and consequently, business license revenue. The recommended budget for business license revenue for FY 19/20 remains flat at 3,700,000. The business license fee schedule is recommended to remain unchanged for FY 19/20.
- *Hospitality Tax Transfer:* The recommended budget includes a transfer from the Hospitality Tax Fund to the General Fund to offset the cost of tourism-related expenditures. The recommended transfer for FY 19/20 is currently budgeted at \$200,034 which is the same as prior fiscal year. The transfer is made up of salary and benefits of the town's Events & Media Coordinator, and a portion of employee salaries, benefits and overtime costs attributed to planning, organizing, securing and staging the SC Strawberry Festival.
- *Fund Balance Appropriation:* The recommended budget does not include a fund balance appropriation for FY 2019/20.
- *Parks and Recreation Funding – State*
  - SC State SC Department of Parks, Recreation & Tourism – expected to receive \$60,000 in PARD funds secured by S. C. House of Representatives Member, Raye Felder, for reimbursement for recreation projects.
- *Federal Grants:*
  - The Fort Mill Fire Department was awarded a SAFER grant from the Department of Homeland Security in the amount of \$1,021,932 to fund salary and fringe costs for nine firefighters at 100% for two years. The grant obligation was fulfilled in FY 18.19. No grants funds are being recommended.
  - The Fort Mill Police Department was awarded a highway safety grant from the S. C. Department of Public Safety, Office of Highway Safety and Justice Programs, in the amount of \$112,931 in prior year to fund salary, fringes, vehicle and equipment cost for one traffic unit officer. **The grant was renewed for FY 19/20.**

### **General Fund Expenditure Highlights**

The total expenditures within the recommended General Fund budget are projected to grow by \$1,699,640, or 8.3%, compared to FY 18/19. The largest year-over-year increases will be seen in the following departmental budgets: Public Works Administration (**+\$66,400, 18.6%**); Public Works Garage Services (**+\$341,235, 149.7%**); Public Works Streets **+187,512, 17.3%**; Administration (**+\$423,847, 16.8%**).

The items below outline some of the significant changes from the FY 19/20 budget:

- **Cost-of-Living Adjustments:** The recommended budget includes salary adjustments based on the results of a town-wide compensation study; additionally, employees will see a 5% increase in dependent medical/dental insurance coverage.
- **Personnel:** The budget includes four new fulltime positions:

| Position Title  | Department |
|-----------------|------------|
| Patrol Officer  | Police     |
| Detective       | Police     |
| Crewman         | Street     |
| Battalion Chief | Fire       |

**Noteworthy Items:** The following operating/capital items have been included in the FY 19/20 recommended budget:

- **Other Expenses:**
- Various Supplies and Services

| Item                       | Department       | Amount  |
|----------------------------|------------------|---------|
| Code Enforcement Abatement | Admin-Code Enfor | 20,000  |
| New Software Phase-ins     | Admin-Finance    | 125,000 |
| Impact Fee Study           | Admin-Planning   | 10,000  |
| ADA Transition Plan Update | Admin            | 40,000  |
| Compensation Study Updates | Admin-Human Res  | 3,000   |
| Financial Advisor Svcs     | Admin            | 20,000  |
| Town Hall Ofc Furnishings  | Admin            | 66,000  |
| Wayfinder Signage          | Admin            | 50,000  |

|                                       |                  |         |
|---------------------------------------|------------------|---------|
| Smart Deploy Computer Imaging Svc     | Admin-IT         | 5,000   |
| KACE Computer Mgt & IT Helpdesk       | Admin-IT         | 24,000  |
| Downtown Master Plan                  | Admin - Planning | 80,000  |
| On-call Contracts -Transportation Svc | Admin - Planning | 35,000  |
| Council/Court Room Protective Armor   | Admin            | 95,000  |
| New Website                           | Admin-Pub Relat  | 50,000  |
| Smart Deploy Computer Imaging Svc     | Police – IT      | 5,000   |
| Land Clearing Svc                     | PW-Street        | 100,000 |
| Furniture/Fixtures-Station 2          | Fire             | 35,000  |
| Enclosed Trailer-Hazmat Pgm           | Fire             | 25,000  |
| Station 2-Radio Wiring                | Fire             | 10,000  |
| Christmas Décor Expansion             | PW – Bldgs/Grnds | 20,000  |
| Decorative Seasonal Banners           | PW- Bldgs/Grnds  | 30,000  |

- Vehicles (12) – new or replacements

| Item                        | Department | Amount  |
|-----------------------------|------------|---------|
| Cars (7) – Replacements/new | Police     | 188,132 |
| SUVS (1)                    | Police     | 35,350  |
| Int'l Service Truck         | Street     | 90,000  |
| SUV – Replacement           | Fire       | 30,000  |
| SUV – New Employee          | Fire       | 30,000  |
| Pickup Truck -Replacement   | Recreation | 26,000  |



- **Other Expenses Continued:**
- **Machinery & Equipment – new or replacements**

| Item                            | Department       | Amount  |
|---------------------------------|------------------|---------|
| Portable Radios (10)            | Police           | 63,420  |
| In-car Radios (8)               | Police           | 48,552  |
| Digital Forensics Storage       | Police           | 10,000  |
| Generator                       | Police           | 115,310 |
| Fire Extinguisher Training Prop | Fire             | 12,500  |
| Portable Radios (4)             | Fire             | 24,000  |
| Thermal Image Cameras (1)       | Fire             | 8,500   |
| Mobile Radios (1)               | Fire             | 6,000   |
| 6-ton Trailer                   | PW-Street        | 7,000   |
| 4-n-1 Bucket                    | PW-Street        | 7,500   |
| Zero-turn Mower                 | PW – Bldgs/Grnds | 8,500   |
| Utility Tractor                 | PW – Bldgs/Grnds | 42,000  |
| Mini Excavator                  | PW-Bldgs/Grnds   | 61,000  |
| Trap Rake                       | Recreation       | 20,000  |
| ATV                             | Recreation       | 15,000  |

- **Other Outlay**

| Item                    | Department | Amount  |
|-------------------------|------------|---------|
| Town Hall Ofc Expansion | Admin      | 100,000 |
| Town Hall New Cubes     | Admin      | 34,000  |
| Dispatch Project        | Police     | 300,000 |

| Item  | Department | Amount  |
|---|------------|---------|
| Training Room Expansion                         | Police     | 32,000  |
| New Ofc – Modular Unit                          | PW-Admin   | 90,000  |
| Debris Site (5 acres)                           | PW-Admin   | 150,000 |
| Parking Lot Expansion                           | Garage     | 25,000  |
| Metal Building                                  | Garage     | 7,000   |
| Exterior Building Maintenance                   | Garage     | 9,000   |
| Bathroom– Elisah Park – carryover from FY 18.19 | Recreation | 250,000 |

- These highlights are representative of a portion of the entire budget.
- *Contingency:* The recommended budget includes a significant appropriation to the Non-Departmental Contingency line item. This **\$397,865** appropriation may be used to cover unexpected costs that arise during the upcoming fiscal year, or alternatively, may roll into the fund balance at the end of FY 19/20 and be used for other items in subsequent budget years.

## **GROSS REVENUE FUND**

The recommended Gross Revenue Fund budget for FY 19/20 is in balance at \$35,274,216.

### **Gross Revenue Fund Revenue Highlights**

The total revenues within the recommended Gross Revenue Fund budget are projected to see an increase of \$13,227,701, or 60.0%, compared to the previous fiscal year, somewhat due to the increase in the fund balance appropriation of \$2,560,557. There was no fund balance appropriation in prior year.

The FY 19/20 budget includes projections across several line items:

- **Water & Sewer Sales:** Water and sewer sales are projected to increase by \$306,150 (7.1%) and \$10,010 (.2%), The revenue figures do include a 7.5% increase in water and sewer rates.
- **Tap Fees:** The FY 19/20 recommended budget anticipates a decrease of \$530,585 (-43.6%) in revenue from water taps, and an decrease of \$657,750 (-43.6%) in revenue from sewer taps.
- The budget does not assume any changes to the water and sewer capacity fee schedule.
- **Bond Proceeds:** The FY 19/20 recommended budget does include \$21,000,000 in bond proceeds to cover the expenses incurred for the waste treatment plant upgrade, phase 2.

### Gross Revenue Fund Expenditure Highlights

The total expenditures within the recommended Gross Revenue Fund budget are projected to increase by \$13,227,701 or 60.0%, compared to the previous fiscal year.

The largest year-over-year increases will be seen in the following departmental budgets: Sewer Maintenance reflects an increase **(\$956,148, 77.7%)** compared to the previous fiscal year. The largest year-over-year increase is reflected in Waste Treatment primarily due to an increase in the Other Outlay line item (waste treatment plant upgrade) of **\$12,792,014 or 199.9%**.

The items below outline some of the significant changes from the 19/20 budget:

- **Cost-of-Living Adjustments:** The recommended budget includes salary adjustments based on the results of a town-wide compensation study; additionally, employees will see a 5% increase in dependent medical/dental insurance coverage.
- **Personnel:** The budget includes six new fulltime positions:

| • Position Title        | Department        |
|-------------------------|-------------------|
| Utilities Inspector (2) | Water/Sewer Admin |
| Supervisor              | Sewer Maint.      |
| Crewman-Lift Station    | Sewer Maint.      |
| Crewman (2)             | Water Maint       |

- **Noteworthy Projects:** The following noteworthy projects have been recommended for funding in the FY 19/20 budget:

- **Other Expenses:**

- Various Supplies and Services

| Item                               | Department      | Amount  |
|------------------------------------|-----------------|---------|
| GIS Coordination                   | Water/Sewer Adm | 35,000  |
| GIS Hosting -shared with Storm Wtr | Water/Sewer Adm | 7,800   |
| Water Tower Maintenance            | Water Maint     | 3,000   |
| Hydrant Testing                    | Water Maint     | 40,000  |
| AMR System Hosting Fee             | Water Maint     | 10,000  |
| Water Meters                       | Water Maint     | 456,000 |
| Lift Station Rehab-Engineering     | Sewer Maint     | 75,000  |

- Vehicles (4) – new or replacements

| Item              | Department        | Amount |
|-------------------|-------------------|--------|
| Pickup Trucks (2) | Water/Sewer Admin | 46,000 |
| Truck             | Water Maint       | 32,000 |
| Truck             | Sewer Maint       | 25,000 |

- Machinery & Equipment – new or replacements

| Item     | Department  | Amount |
|----------|-------------|--------|
| Trencher | Water Maint | 6,000  |

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

- **Other Outlay**

| Item                          | Department      | Amount     |
|-------------------------------|-----------------|------------|
| Main Replacements System-wide | Water Maint     | 75,000     |
| Water Tank Supply Line        | Water Maint     | 114,240    |
| Bass Street Water Tank        | Water Maint     | 2,271,317  |
| WWTP Upgrade 2                | Waste Treatment | 19,192,014 |
| R-O-W Maintenance             | Sewer Maint     | 20,000     |
| Root Control                  | Sewer Maint     | 20,000     |
| Manhole Rehab                 | Sewer Maint     | 30,000     |
| Landscaping                   | Sewer Maint     | 20,000     |
| Lift Station Rehab            | Sewer Maint     | 500,000    |
| Inflow Infiltration           | Sewer Maint     | 150,000    |

These highlights are representative of a portion of the entire budget.

- **Gross Revenue Allocation:** The Gross Revenue Allocation covers expenses incurred in the General Fund and allocated to the Gross Revenue Fund. The Gross Revenue Allocation is set at 30% of the total expenditures incurred by the Administration and Council budgets. In FY 19/20, this amount is budgeted at **\$1,310,790**, an increase of \$200,805 or 18.1%, from the previous fiscal year.
- **Contingency:** The recommended budget includes an appropriation to the Non-Departmental Contingency line item of **\$65,116** which may be used to cover unexpected costs that arise during the upcoming fiscal year, or alternatively, may roll into the fund balance at the end of FY 19/20 and be used for other items in subsequent budget years.

## Debt Coverage

The revenues and expenditures of the Gross Revenue Fund budget have been examined and projections provided by the town's rate consultant. It is anticipated that the debt coverage ratio at

the end of FY 19/20 will be approximately 2.63, which will meet the minimum coverage requirements of the town's existing bond covenants of 1.20.

## **CAPITAL PROJECTS FUND**

The recommended Capital Projects Fund budget for FY 19/20 is in balance at \$14,205,000

### **Capital Projects Fund Revenue Highlights**

Capital Projects revenue is non-restricted and may be used for any capital expenditure

The recommended FY 19/20 budget anticipates a total of \$14,205,000 in revenues available for non-restricted capital projects. These funds are made up of a combination of an appropriation of the Capital Projects Fund Balance in the amount of \$5,016,065 and transfers from the special revenue funds totaling \$9,188,935. Following completion of the FY 17/18 annual audit, the Council voted to transfer \$5,200,000 in surplus funds from the General Fund to the Capital Projects Fund. The FY 19/20 budget continues the practice of utilizing surplus funds from prior years to fund one-time capital expenditures. An additional \$10,000 is expected from the sale of spaces in the new mausoleum and interest income of \$3,000.

The Capital Projects Fund budget totals \$14,205,000 in revenues, an increase of \$3,980,000 or 38.9%, from FY 18/19.

### **Capital Projects Fund Expenditure Highlights**

The total expenditures of \$14,205,000 within the recommended Capital Projects Fund budget are expected to increase by \$3,980,000, or 38.9%, compared to FY 18/19.

The expenditures include the following:

- Capital Projects
  - Banks Athletic Park – \$6,600,000
  - Walter Elisah Park Improvements - \$1,000,000
  - Amphitheater - \$1,650,000
  - Fire Station #2 - \$1,930,000
  - CMAQ Local Matches - \$225,000
    - A. O. Jones Boulevard
    - Clebourne & N. White Streets
  - Miscellaneous Sidewalk Projects - \$100,000
  - Facilities Improvements
    - Recreation Complex (YMCA) Facilities Maintenance- \$500,000
    - Recreation Complex Tennis Courts - \$500,000
    - Fort Mill Community Center - \$1,500,000
    -
  - Capital Projects Master Planning - \$200,000

## **STORMWATER UTILITY FUND**

The recommended Stormwater Utility Fund budget for FY 19/20 is in balance at \$1,142,731.

### **Stormwater Fund Revenue Highlights**

The total revenues within the recommended Stormwater Fund budget are projected to see an increase of \$187,350 or 19.6%, compared to the previous year.

### **Stormwater Fund Expenditure Highlights**

The total expenditures within the recommended Stormwater Fund budget are in balance with projected revenues and are expected to increase by \$187,350 or 19.6%, compared to FY 18/19.

The items below outline some of the significant changes from the FY 19/20 budget:

- *Cost-of-Living Adjustments:* The recommended budget includes salary adjustments based on the results of a town-wide compensation study; additionally, employees will see a 5% increase in dependent medical/dental insurance coverage.
- *Personnel:* The budget includes two new fulltime positions:

| Position Title |
|----------------|
| Crew man       |
| Head Inspector |

- *Noteworthy Operating/Capital items:* The following noteworthy items have been recommended for funding in the FY 17/18 budget:
- **Other Expenses:**

| Item                         | Amount |
|------------------------------|--------|
| Pipe, Castings               | 20,000 |
| Structure Maintenance        | 10,000 |
| GIS Svcs-share with WS Admin | 8,000  |
| Sidewalk and Asphalt Repair  | 10,000 |

#### Machinery & Equipment – New

| Item    | Amount  |
|---------|---------|
| Backhoe | 105,000 |

These highlights are representative of a portion of the entire budget.

- *Contingency:* The recommended budget includes an appropriation to the Contingency line item of \$49,954 which may be used to cover unexpected costs that arise during the upcoming fiscal year, or alternatively, may roll into the fund balance at the end of FY 19/20 and be used for other items in subsequent budget years



#### In Conclusion

It is my pleasure to prepare and present the budget for Fiscal Year 2019/20. Please feel free to contact me if you have any questions or comments about the contents of this document.

A handwritten signature in black ink that reads "Dail Broom".

William D. Broom  
Town Manager



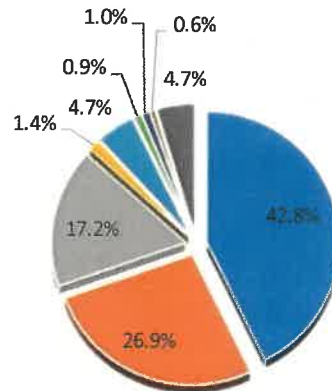
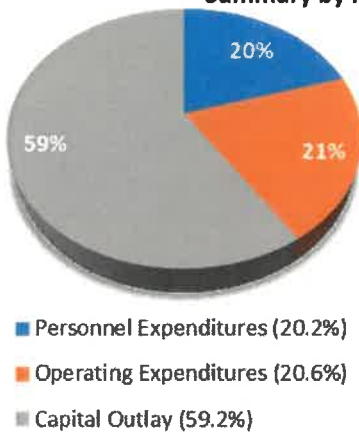
# **Total Combined Budget**

# Budget Summary

## Budget Summary (By Fund)

|                                  | FY 17/18<br>Actual | FY 18/19<br>Adopted | FY 19/20<br>Mgr. Rec. | Change<br>(\$)    |
|----------------------------------|--------------------|---------------------|-----------------------|-------------------|
| General Fund                     | 19,609,902         | 20,484,602          | 22,184,242            | 1,699,640         |
| Gross Revenue Fund               | 7,546,309          | 22,046,515          | 35,274,216            | 13,227,701        |
| Stormwater Utility Fund          | 539,976            | 955,381             | 1,142,731             | 187,350           |
| Capital Projects Fund            | 845,939            | 10,225,000          | 14,205,000            | 3,980,000         |
| Hospitality Tax Fund             | 25,000             | 840,000             | 3,850,000             | 3,010,000         |
| Accommodations Tax Fund          | 41,903             | 604,000             | 750,000               | 146,000           |
| Fire Protect. Impact Fee Fund    | 252,658            | 803,000             | 702,039               | (100,961)         |
| Municipal Facil. Impact Fee Fund | 738,616            | 298,000             | 484,545               | 186,545           |
| Parks & Rec. Impact Fee Fund     | 557,455            | 3,467,000           | 3,886,896             | 419,896           |
|                                  |                    |                     |                       |                   |
|                                  |                    |                     |                       |                   |
| <b>Total (All Funds)</b>         | <b>30,157,758</b>  | <b>59,723,498</b>   | <b>82,479,669</b>     | <b>22,756,171</b> |

**FY 2018-19 Combined Expenditure  
Summary by Fund Types**



**FY 2019-20 Combined Budget  
Summary by Fund**

- Gross Revenue Fund (42.8%)
- General Fund (26.9%)
- Capital Projects Fund (17.2%)
- Stormwater Utility Fund (1.4%)
- Hospitality Tax Fund (4.7%)
- Accommodations Tax Fund (0.9%)
- Fire Protect. Impact Fee Fund (1.0%)
- Municipal Fac. Impact Fee Fund (0.6%)
- Parks & Rec. Impact Fee Fund (4.7%)

**FY 2019-20 Expenditure Summary (By Fund & Types of Expenditures)**

|                          | General Fund      | Gross Revenue Fund | Storm Water Utility Fund | Capital Projects Fund | Hospitality Tax Fund | Accom. Tax Fund | Fire Protect. Impact Fee Fund | Municipal Facil. Impact Fee fund | Parks & Rec. Impact Fee Fund | Total All Funds   |
|--------------------------|-------------------|--------------------|--------------------------|-----------------------|----------------------|-----------------|-------------------------------|----------------------------------|------------------------------|-------------------|
| Personnel Expenditures   | 14,020,785        | 2,089,872          | 586,747                  | 0                     | 0                    | 0               | 0                             | 0                                | 0                            | 16,697,404        |
| Operating Expenditures   | 7,187,683         | 9,348,983          | 450,984                  | 0                     | 0                    | 0               | 0                             | 0                                | 0                            | 16,987,650        |
| Capital Outlay           | 2,286,565         | 22,524,571         | 105,000                  | 14,205,000            | 3,850,000            | 750,000         | 702,039                       | 484,545                          | 3,886,896                    | 48,794,616        |
| Other Financing Uses     | 0                 | 0                  | 0                        | 0                     | 0                    | 0               | 0                             | 0                                | 0                            | 0                 |
| <b>Subtotal</b>          | <b>23,495,033</b> | <b>33,963,426</b>  | <b>1,142,731</b>         | <b>14,205,000</b>     | <b>3,850,000</b>     | <b>750,000</b>  | <b>702,039</b>                | <b>484,545</b>                   | <b>3,886,896</b>             | <b>72,806,189</b> |
| Gross Revenue Allocation | (1,310,790)       | 1,310,790          |                          |                       |                      |                 |                               |                                  |                              | 0                 |
| <b>Total</b>             | <b>22,184,242</b> | <b>35,274,216</b>  | <b>1,142,731</b>         | <b>14,205,000</b>     | <b>3,850,000</b>     | <b>750,000</b>  | <b>702,039</b>                | <b>484,545</b>                   | <b>3,886,896</b>             | <b>82,479,669</b> |

# **General Fund**

## GENERAL FUND

|                                | 2018<br>ACTUAL       | 2019<br>BUDGET         | 2020<br>RECOMMEND    | \$<br>CHANGE        | %<br>CHANGE  |
|--------------------------------|----------------------|------------------------|----------------------|---------------------|--------------|
| FUND BALANCE APPROPRIATION     | \$ -                 | \$ -                   | \$ -                 | \$ -                | 0.0%         |
| OTHER FIN SOURCE-TSF IN        | \$ 7,823             | \$ 200,034             | \$ 200,034           | \$ -                | 0.0%         |
| OTHER FIN SOURCE-INS PROC      | \$ 69,745            | \$ 35,176              | \$ 10,000            | \$ (25,176)         | -71.6%       |
| FEDERAL GRANT REV              | \$ 670,318           | \$ 300,000             | \$ 300,000           | \$ -                | 0.0%         |
| GARBAGE SERVICES               | \$ 1,297,943         | \$ 1,400,000           | \$ 1,500,000         | \$ 100,000          | 7.1%         |
| POLICE COURT FINES & BOND      | \$ 73,530            | \$ 60,000              | \$ 60,000            | \$ -                | 0.0%         |
| YORK COUNTY FIRE PROTECTION    | \$ 28,231            | \$ 30,000              | \$ 30,000            | \$ -                | 0.0%         |
| ASSEMBLY CENTER FEES           | \$ 19,453            | \$ 20,000              | \$ -                 | \$ (20,000)         | -100.0%      |
| BUILDING PERMITS               | \$ 1,990,187         | \$ 1,500,000           | \$ 1,200,000         | \$ (300,000)        | -20.0%       |
| PARKS AND REC FUNDING-COUNTY   | \$ 141,665           | \$ 142,000             | \$ 155,341           | \$ 13,341           | 9.4%         |
| CEMETERY LOTS/DEED FEES        | \$ 10                | \$ 50                  | \$ 50                | \$ -                | 0.0%         |
| GRAVE OPENINGS                 | \$ 35,450            | \$ 30,000              | \$ 30,000            | \$ -                | 0.0%         |
| PRIVILEGE LICENSE              | \$ 4,080,108         | \$ 3,700,000           | \$ 3,700,000         | \$ -                | 0.0%         |
| DUKE POWER LIEU OF FEE         | \$ 314,757           | \$ 465,000             | \$ 425,000           | \$ (40,000)         | -8.6%        |
| IN LIEU OF FEE- YORK ELECT     | \$ 535,025           | \$ 550,000             | \$ 650,000           | \$ 100,000          | 18.2%        |
| ATHLETICS REVENUE              | \$ 495,183           | \$ 400,000             | \$ 405,000           | \$ 5,000            | 1.3%         |
| SCHOOL DISTRICT SAFETY OFCR    | \$ 267,553           | \$ 278,264             | \$ 285,542           | \$ 7,278            | 2.6%         |
| MISCELLANEOUS INCOME           | \$ 224,297           | \$ 100,000             | \$ 188,006           | \$ 88,006           | 88.0%        |
| PARKS RENTALS                  | \$ 40,475            | \$ 40,000              | \$ 40,000            | \$ -                | 0.0%         |
| SPRING FESTIVAL                | \$ 243,557           | \$ 240,000             | \$ 200,000           | \$ (40,000)         | -16.7%       |
| GYM RENTALS                    | \$ 14,836            | \$ 14,000              | \$ 14,000            | \$ -                | 0.0%         |
| MICS INCOME CASH OVERAGE/SHORT | \$ 2                 | \$ -                   | \$ -                 | \$ -                | #DIV/0!      |
| CODE ENFORCE FINES             | \$ 100               | \$ 1,000               | \$ 1,000             | \$ -                | 0.0%         |
| CRED CRD CONV FEE              | \$ 87,673            | \$ 60,000              | \$ 60,000            | \$ -                | 0.0%         |
| INTEREST INCOME                | \$ 14,480            | \$ 5,500               | \$ 5,500             | \$ -                | 0.0%         |
| RETIRE SYSTEM REIMB            | \$ 51,553            | \$ -                   | \$ -                 | \$ -                | 0.0%         |
| EQUIP RENTAL SURCHARGE         | \$ 2,035,325         | \$ 1,500,000           | \$ 2,000,000         | \$ 500,000          | 33.3%        |
| MISCELLANEOUS PERMITS          | \$ 50                | \$ 3,600               | \$ 200               | \$ (3,400)          | -94.4%       |
| PLANNING ZONING FEES           | \$ 281,136           | \$ 210,000             | \$ 175,000           | \$ (35,000)         | -16.7%       |
| STREET ACCEPT FEES             |                      | \$ 4,000               | \$ 4,000             | \$ -                | 0.0%         |
| YORK COUNTY VEHICLE TAX        | \$ 951,921           | \$ 825,000             | \$ 850,000           | \$ 25,000           | 3.0%         |
| REAL PROPERTY TAXES-CURR YR    | \$ 7,292,899         | \$ 8,000,000           | \$ 9,250,000         | \$ 1,250,000        | 15.6%        |
| REAL PROPERTY TAXES-PRIOR YR   | \$ -                 | \$ 1,000               | \$ 500               | \$ (500)            | -200.0%      |
| EXECUTION COSTS PENALTIES      | \$ 11,481            | \$ 16,000              | \$ 12,000            | \$ (4,000)          | -25.0%       |
| AID TO SUBDIVISIONS            | \$ 244,190           | \$ 244,209             | \$ 263,000           | \$ 18,791           | 7.7%         |
| ACCOMODATIONS TAX-STATE        | \$ 35,367            | \$ 32,000              | \$ 37,000            | \$ 5,000            | 15.6%        |
| MANUFACTURER'S TAX EXEMPT      | \$ 304               | \$ 300                 | \$ 600               | \$ 300              | 100.0%       |
| MERCHANTS INVENTORY TAX        | \$ 15,469            | \$ 15,469              | \$ 15,469            | \$ -                | 0.0%         |
| PARKS AND REC FUNDING- STATE   | \$ 25,000            | \$ 5,000               | \$ 60,000            | \$ 55,000           | 1100.0%      |
| HOUSING AUTH LIEU OF TAX       | \$ 42,700            | \$ 45,000              | \$ 45,000            | \$ -                | 0.0%         |
| RECYCLING                      | \$ 2,467             | \$ 2,000               | \$ 2,000             | \$ -                | 0.0%         |
| OTHER SALE OF FIXED ASSETS     |                      | \$ (10,000)            | \$ (10,000)          | \$ -                | 0.0%         |
| <b>TOTAL REVENUE</b>           | <b>\$ 21,642,264</b> | <b>\$ (20,484,602)</b> | <b>\$ 22,164,242</b> | <b>\$ 1,699,640</b> | <b>-8.3%</b> |

## GENERAL FUND

|                             | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE      | %<br>CHANGE  |
|-----------------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| <b>ADMINISTRATION</b>       |                     |                     |                     |                   |              |
| <b>PERSONNEL</b>            |                     |                     |                     |                   |              |
| SALARIES REGULAR            | \$ 1,243,786        | \$ 1,716,284        | \$ 1,733,473        | \$ 17,189         | 1.0%         |
| SALARIES OVERTIME           | \$ 1,120            | \$ 2,000            | \$ 2,000            | \$ -              | 0.0%         |
| SOCIAL SECURITY             | \$ 89,870           | \$ 131,449          | \$ 132,764          | \$ 1,315          | 1.0%         |
| SC RETIREMENT               | \$ 168,873          | \$ 249,731          | \$ 278,219          | \$ 28,488         | 11.4%        |
| DEFERRED COMP MATCH         | \$ 4,019            | \$ 7,800            | \$ 7,800            | \$ (0)            | 0.0%         |
| MEDICAL INSURANCE           | \$ 150,919          | \$ 204,020          | \$ 211,204          | \$ 7,184          | 3.5%         |
| WORKERS COMPENSATION        | \$ 8,098            | \$ 10,798           | \$ 13,003           | \$ 2,205          | 20.4%        |
| <b>TOTAL PERSONNEL</b>      | <b>\$ 1,666,683</b> | <b>\$ 2,322,082</b> | <b>\$ 2,378,463</b> | <b>\$ 56,381</b>  | <b>2.4%</b>  |
| <b>OPERATING EXPENSES</b>   |                     |                     |                     |                   |              |
| UNIFORMS                    | \$ 3,906            | \$ 6,450            | \$ 7,200            | \$ 750            | 11.6%        |
| MATERIALS AND SUPPLIES      | \$ 55,255           | \$ 100,020          | \$ 281,927          | \$ 181,907        | 181.9%       |
| VEHICLE MAINTENANCE         | \$ 2,688            | \$ 3,500            | \$ 3,500            | \$ -              | 0.0%         |
| GAS, GREASE & OIL           | \$ 9,488            | \$ 8,000            | \$ 8,000            | \$ -              | 0.0%         |
| ELECTRICITY                 | \$ 39,308           | \$ 30,000           | \$ 40,000           | \$ 10,000         | 33.3%        |
| TELEPHONE                   | \$ 39,836           | \$ 46,300           | \$ 53,000           | \$ 6,700          | 14.5%        |
| CONTRACTED SERVICES         | \$ -                | \$ 20,000           | \$ 20,000           | \$ -              | 0.0%         |
| TRAVEL & TRAINING           | \$ 29,478           | \$ 318,825          | \$ 209,350          | \$ (109,475)      | -34.3%       |
| WATER & HEAT                | \$ 8,039            | \$ 10,000           | \$ 11,200           | \$ 1,200          | 12.0%        |
| MEM/DUES/SUBSCR             | \$ 22,938           | \$ 38,420           | \$ 55,635           | \$ 17,215         | 44.8%        |
| AUDITOR FEES                | \$ 46,000           | \$ 40,500           | \$ 42,000           | \$ 1,500          | 3.7%         |
| ATTORNEY FEES               | \$ 30,000           | \$ 30,000           | \$ 36,000           | \$ 6,000          | 20.0%        |
| BANK SERVICE CHARGE         | \$ 9,251            | \$ 6,000            | \$ -                | \$ (6,000)        | -100.0%      |
| ADVERTISING                 | \$ 3,987            | \$ 6,000            | \$ 9,500            | \$ 3,500          | 58.3%        |
| POSTAGE                     | \$ 6,690            | \$ 10,000           | \$ 10,000           | \$ -              | 0.0%         |
| BLDGS/GRNDS MTC             | \$ 5,978            | \$ 17,000           | \$ 17,000           | \$ -              | 0.0%         |
| CUSTODIAL SERVICES          | \$ 10,941           | \$ 11,000           | \$ 11,000           | \$ -              | 0.0%         |
| MISCELLANEOUS EXPENSE       | \$ 629              | \$ 500              | \$ 500              | \$ -              | 0.0%         |
| FESTIVITIES                 | \$ 646              | \$ 1,500            | \$ 62,960           | \$ 61,460         | 4097.3%      |
| PROFESSIONAL SERVICES       | \$ 176,735          | \$ 222,150          | \$ 329,700          | \$ 107,550        | 48.4%        |
| LEASE AGREEMENT             | \$ -                | \$ 7,350            | \$ 8,400            | \$ 1,050          | 14.3%        |
| CONTINGENCIES               | \$ 171              | \$ 5,000            | \$ 5,000            | \$ -              | 0.0%         |
| SERVICE CONTRACTS           | \$ 42,345           | \$ 110,800          | \$ 109,000          | \$ (1,800)        | -1.6%        |
| SPRING FESTIVAL EXPENSES    | \$ -                | \$ -                | \$ 200,000          | \$ 200,000        | 0.0%         |
| TAX HANDLING                | \$ 9,031            | \$ 7,500            | \$ 10,000           | \$ 2,500          | 33.3%        |
| FACADE GRANT PROGRAM        | \$ -                | \$ 15,000           | \$ 15,000           | \$ -              | 0.0%         |
| PRE-EMPLOYMENT EXPENSE      | \$ 796              | \$ 500              | \$ 1,000            | \$ 500            | 100.0%       |
| CREDIT CARD PROCESS         | \$ 58,675           | \$ 52,000           | \$ 60,000           | \$ 8,000          | 15.4%        |
| <b>TOTAL OPERATING</b>      | <b>\$ 612,812</b>   | <b>\$ 1,124,315</b> | <b>\$ 1,616,872</b> | <b>\$ 492,557</b> | <b>43.8%</b> |
| <b>CAPITAL OUTLAY</b>       |                     |                     |                     |                   |              |
| TRANSPORTATION              | \$ 19,789           | \$ 54,000           | \$ -                | \$ (54,000)       | -100.0%      |
| OFFICE MACHINES & EQUIPMENT |                     | \$ -                | \$ -                | \$ -              | 0.0%         |

## GENERAL FUND

|                                | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE      | %<br>CHANGE  |
|--------------------------------|---------------------|---------------------|---------------------|-------------------|--------------|
| COMPUTER OUTLAY                | \$ 408,378          | \$ -                | \$ 29,000           | \$ 29,000         | 0.0%         |
| OTHER OUTLAY                   |                     | \$ 100,000          | \$ 195,000          | \$ 95,000         | 95.0%        |
| <b>TOTAL CAPITAL OUTLAY</b>    | <b>\$ 428,167</b>   | <b>\$ 154,000</b>   | <b>\$ 224,000</b>   | <b>\$ 70,000</b>  | <b>45.5%</b> |
|                                |                     |                     |                     |                   |              |
| <b>ADMINISTRATION SUBTOTAL</b> | <b>\$ 2,707,662</b> | <b>\$ 3,600,397</b> | <b>\$ 4,219,334</b> | <b>\$ 618,937</b> | <b>17.2%</b> |
|                                |                     |                     |                     |                   |              |
| ALLOCATION TO GROSS REVENUE    | \$ (803,278)        | \$ (1,080,119)      | \$ (1,275,209)      | \$ (195,090)      | 18.1%        |
| <b>TOTAL ADMINISTRATION</b>    | <b>\$ 1,904,384</b> | <b>\$ 2,520,278</b> | <b>\$ 2,944,125</b> | <b>\$ 423,847</b> | <b>16.8%</b> |

## GENERAL FUND

|                             | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE        | %<br>CHANGE  |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>POLICE</b>               |                     |                     |                     |                     |              |
| <b>PERSONNEL</b>            |                     |                     |                     |                     |              |
| SALARIES REGULAR            | \$ 2,815,464        | \$ 3,243,528        | \$ 3,589,921        | \$ 346,393          | 10.7%        |
| SALARIES OVERTIME           | \$ 106,307          | \$ 111,430          | \$ 118,000          | \$ 6,570            | 5.9%         |
| SOCIAL SECURITY             | \$ 215,836          | \$ 256,654          | \$ 283,656          | \$ 27,002           | 10.5%        |
| SC RETIREMENT               | \$ 43,971           | \$ 54,401           | \$ 73,505           | \$ 19,104           | 35.1%        |
| DEFERRED COMP MATCH         | \$ 9,534            | \$ 16,705           | \$ 17,420           | \$ 715              | 4.3%         |
| LAW ENFORCEMENT RETIRE      | \$ 417,720          | \$ 512,188          | \$ 607,838          | \$ 95,650           | 18.7%        |
| MEDICAL INSURANCE           | \$ 388,562          | \$ 452,233          | \$ 483,941          | \$ 31,708           | 7.0%         |
| WORKERS COMPENSATION        | \$ 65,986           | \$ 86,056           | \$ 112,908          | \$ 26,852           | 31.2%        |
| <b>TOTAL PERSONNEL</b>      | <b>\$ 4,063,381</b> | <b>\$ 4,733,195</b> | <b>\$ 5,287,188</b> | <b>\$ 553,993</b>   | <b>11.7%</b> |
|                             |                     |                     |                     |                     |              |
| <b>OPERATING EXPENSES</b>   |                     |                     |                     |                     |              |
| UNIFORMS                    | \$ 72,626           | \$ 77,000           | \$ 79,800           | \$ 2,800            | 3.6%         |
| MATERIALS AND SUPPLIES      | \$ 85,432           | \$ 86,000           | \$ 90,926           | \$ 4,926            | 5.7%         |
| VEHICLE MAINTENANCE         | \$ 55,917           | \$ 73,872           | \$ 88,620           | \$ 14,748           | 20.0%        |
| GAS, GREASE & OIL           | \$ 106,096          | \$ 113,993          | \$ 144,000          | \$ 30,007           | 26.3%        |
| ELECTRICITY                 | \$ 29,170           | \$ 50,000           | \$ 50,000           | \$ -                | 0.0%         |
| TELEPHONE                   | \$ 72,160           | \$ 83,900           | \$ 129,205          | \$ 45,305           | 54.0%        |
| EQUIPMENT REPAIRS           | \$ 7,194            | \$ 8,400            | \$ 8,400            | \$ -                | 0.0%         |
| TRAVEL & TRAINING           | \$ 33,682           | \$ 50,100           | \$ 58,500           | \$ 8,400            | 16.8%        |
| WATER & HEAT                | \$ 7,594            | \$ 12,000           | \$ 12,000           | \$ -                | 0.0%         |
| MEM/DUES/SUBSCR             | \$ 16,740           | \$ 29,000           | \$ 35,480           | \$ 6,480            | 22.3%        |
| ADVERTISING                 |                     | \$ 1,000            | \$ 1,000            | \$ -                | 0.0%         |
| POSTAGE                     | \$ 1,515            | \$ 1,500            | \$ 1,500            | \$ -                | 0.0%         |
| BLDGS/GRNDS MTC             | \$ 38,696           | \$ 50,000           | \$ 50,000           | \$ -                | 0.0%         |
| NARCOTICS EXPENSES          |                     | \$ 5,000            | \$ 5,000            | \$ -                | 0.0%         |
| PRISONERS EXPENSE           | \$ 23,328           | \$ 104,000          | \$ 104,000          | \$ -                | 0.0%         |
| MISCELLANEOUS EXPENSE       | \$ 2,673            | \$ 2,500            | \$ 2,500            | \$ -                | 0.0%         |
| PROFESSIONAL SERVICES       | \$ 15,015           | \$ 16,900           | \$ 27,286           | \$ 10,386           | 61.5%        |
| LEASE AGREEMENT             | \$ 18,697           | \$ 50,436           | \$ 28,037           | \$ (22,399)         | -44.4%       |
| SERVICE CONTRACTS           | \$ 107,924          | \$ 153,200          | \$ 147,870          | \$ (5,330)          | -3.5%        |
| SAFETY PATROL & CADETS      | \$ 706              | \$ 1,000            | \$ 1,000            | \$ -                | 0.0%         |
| CRIME PREVENTION            | \$ 4,042            | \$ 4,000            | \$ 4,000            | \$ -                | 0.0%         |
| VEHICLE ACCESSORY           | \$ 69,479           | \$ 157,888          | \$ 238,246          | \$ 80,358           | 50.9%        |
| PRE-EMPLOYMENT EXPENSE      | \$ 2,511            | \$ 10,150           | \$ 16,002           | \$ 5,852            | 57.7%        |
| WEAPONS & AMMO              | \$ 53,368           | \$ 103,040          | \$ 90,151           | \$ (12,889)         | -12.5%       |
| <b>TOTAL OPERATING</b>      | <b>\$ 824,565</b>   | <b>\$ 1,244,879</b> | <b>\$ 1,413,523</b> | <b>\$ 168,644</b>   | <b>13.5%</b> |
|                             |                     |                     |                     |                     |              |
| <b>CAPITAL OUTLAY</b>       |                     |                     |                     |                     |              |
| TRANSPORTATION              | \$ 231,950          | \$ 207,000          | \$ 199,606          | \$ (7,394)          | -3.6%        |
| COMPUTER OUTLAY             | \$ 203,225          | \$ 82,988           | \$ 70,000           | \$ (12,988)         | -15.7%       |
| MACHINERY & EQUIPMENT       | \$ 261,448          | \$ 161,424          | \$ 241,436          | \$ 80,012           | 49.6%        |
| OTHER OUTLAY                | \$ 31,767           | \$ 39,500           | \$ 285,623          | \$ 246,123          | 623.1%       |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$ 728,391</b>   | <b>\$ 490,912</b>   | <b>\$ 796,665</b>   | <b>\$ 305,753</b>   | <b>62.3%</b> |
|                             |                     |                     |                     |                     |              |
| <b>TOTAL POLICE</b>         | <b>\$ 5,616,337</b> | <b>\$ 6,468,986</b> | <b>\$ 7,497,376</b> | <b>\$ 1,028,390</b> | <b>15.9%</b> |

## GENERAL FUND

|  | 2018<br>ACTUAL    | 2019<br>BUDGET    | 2020<br>RECOMMEND | \$<br>CHANGE       | %<br>CHANGE   |
|--|-------------------|-------------------|-------------------|--------------------|---------------|
| <b>PUBLIC WORKS ADMINISTRATION</b>       |                   |                   |                   |                    |               |
| <b>PERSONNEL</b>                         |                   |                   |                   |                    |               |
| SALARIES REGULAR                         | \$ 88,328         | \$ 98,851         | \$ 97,060         | \$ (1,791)         | -1.8%         |
| SALARIES OVERTIME                        | \$ 333            | \$ 600            | \$ 600            | \$ -               | 0.0%          |
| SOCIAL SECURITY                          | \$ 6,621          | \$ 7,608          | \$ 7,471          | \$ (137)           | -1.8%         |
| SC RETIREMENT                            | \$ 12,229         | \$ 14,458         | \$ 15,660         | \$ 1,202           | 8.3%          |
| DEFERRED COMP MATCH                      | \$ 321            | \$ 390            | \$ 390            | \$ -               | 0.0%          |
| MEDICAL INSURANCE                        | \$ 7,091          | \$ 11,169         | \$ 13,299         | \$ 2,130           | 19.1%         |
| WORKERS COMPENSATION                     | \$ 583            | \$ 682            | \$ 747            | \$ 65              | 9.5%          |
| <b>TOTAL PERSONNEL</b>                   | <b>\$ 115,506</b> | <b>\$ 133,758</b> | <b>\$ 135,227</b> | <b>\$ 1,469</b>    | <b>1.1%</b>   |
|  |                   |                   |                   |                    |               |
| <b>OPERATING EXPENSES</b>                |                   |                   |                   |                    |               |
| UNIFORMS                                 | \$ 198            | \$ 925            | \$ 925            | \$ -               | 0.0%          |
| MATERIALS AND SUPPLIES                   | \$ 3,429          | \$ 9,000          | \$ 7,000          | \$ (2,000)         | -22.2%        |
| VEHICLE MAINTENANCE                      | \$ 46             | \$ 1,000          | \$ 2,000          | \$ 1,000           | 100.0%        |
| GAS, GREASE & OIL                        | \$ 670            | \$ 1,000          | \$ 3,000          | \$ 2,000           | 200.0%        |
| ELECTRICITY                              | \$ 11,833         | \$ 11,500         | \$ 11,500         | \$ -               | 0.0%          |
| TELEPHONE                                | \$ 7,855          | \$ 7,000          | \$ 4,000          | \$ (3,000)         | -42.9%        |
| TRAVEL & TRAINING                        | \$ 766            | \$ 2,300          | \$ 2,300          | \$ -               | 0.0%          |
| WATER & HEAT                             | \$ 2,938          | \$ 3,510          | \$ 3,861          | \$ 351             | 10.0%         |
| MEM/DUES/SUBSCR                          | \$ 2,499          | \$ 2,375          | \$ 3,455          | \$ 1,080           | 45.5%         |
| ADVERTISING                              | \$ -              | \$ 200            | \$ 500            | \$ 300             | 150.0%        |
| BLDGS/GRNDS MTC                          | \$ 1,941          | \$ 2,000          | \$ 7,000          | \$ 5,000           | 250.0%        |
| MISCELLANEOUS EXPENSE                    | \$ 453            | \$ 500            | \$ 500            | \$ -               | 0.0%          |
| PROFESSIONAL SERVICES                    | \$ 3,791          | \$ 31,000         | \$ 1,500          | \$ (29,500)        | -95.2%        |
| SERVICE CONTRACTS                        | \$ 2,854          | \$ 1,100          | \$ 800            | \$ (300)           | -27.3%        |
| PRE-EMPLOYMENT EXPENSE                   | \$ 318            | \$ 500            | \$ 500            | \$ -               | 0.0%          |
| <b>TOTAL OPERATING</b>                   | <b>\$ 39,592</b>  | <b>\$ 73,910</b>  | <b>\$ 48,841</b>  | <b>\$ (25,069)</b> | <b>-33.9%</b> |
|  |                   |                   |                   |                    |               |
| <b>CAPITAL OUTLAY</b>                    |                   |                   |                   |                    |               |
| TRANSPORTATION                           | \$ 500            | \$ -              | \$ -              | \$ -               | 0.0%          |
| OTHER OUTLAY                             | \$ -              | \$ 150,000        | \$ 240,000        | \$ 90,000          | 60.0%         |
| <b>TOTAL CAPITAL OUTLAY</b>              | <b>\$ 500</b>     | <b>\$ 150,000</b> | <b>\$ 240,000</b> | <b>\$ 90,000</b>   | <b>60.0%</b>  |
|  |                   |                   |                   |                    |               |
| <b>TOTAL PUBLIC WORKS ADMINISTRATION</b> | <b>\$ 155,598</b> | <b>\$ 357,668</b> | <b>\$ 424,068</b> | <b>\$ 66,400</b>   | <b>18.6%</b>  |



## GENERAL FUND

|                                   | 2018<br>ACTUAL    | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE       | %<br>CHANGE    |
|-----------------------------------|-------------------|---------------------|---------------------|--------------------|----------------|
| <b>PUBLIC WORKS-STREETS</b>       |                   |                     |                     |                    |                |
| <b>PERSONNEL</b>                  |                   |                     |                     |                    |                |
| SALARIES REGULAR                  | \$ 182,073        | \$ 290,451          | \$ 360,492          | \$ 70,041          | 24.1%          |
| SALARIES OVERTIME                 | \$ 6,476          | \$ 4,000            | \$ 4,000            | \$ -               | 0.0%           |
| SOCIAL SECURITY                   | \$ 14,129         | \$ 22,526           | \$ 27,884           | \$ 5,358           | 23.8%          |
| SC RETIREMENT                     | \$ 25,952         | \$ 42,748           | \$ 58,385           | \$ 15,637          | 36.6%          |
| DEFERRED COMP MATCH               | \$ 1,328          | \$ 2,210            | \$ 2,470            | \$ 260             | 11.8%          |
| MEDICAL INSURANCE                 | \$ 31,644         | \$ 54,507           | \$ 61,994           | \$ 7,487           | 13.7%          |
| WORKERS COMPENSATION              | \$ 5,751          | \$ 9,629            | \$ 14,303           | \$ 4,674           | 48.5%          |
| <b>TOTAL PERSONNEL</b>            | <b>\$ 267,353</b> | <b>\$ 426,071</b>   | <b>\$ 529,528</b>   | <b>\$ 103,457</b>  | <b>24.3%</b>   |
| <b>OPERATING EXPENSES</b>         |                   |                     |                     |                    |                |
| UNIFORMS                          | \$ 3,021          | \$ 4,859            | \$ 7,235            | \$ 2,376           | 48.9%          |
| MATERIALS AND SUPPLIES            | \$ 15,038         | \$ 16,000           | \$ 19,800           | \$ 3,800           | 23.8%          |
| VEHICLE MAINTENANCE               | \$ 44,333         | \$ 30,000           | \$ 32,000           | \$ 2,000           | 6.7%           |
| GAS, GREASE & OIL                 | \$ 24,327         | \$ 30,000           | \$ 35,000           | \$ 5,000           | 16.7%          |
| ELECTRICITY                       | \$ 230,648        | \$ 275,000          | \$ 275,000          | \$ -               | 0.0%           |
| TELEPHONE                         | \$ 2,602          | \$ 2,300            | \$ 4,000            | \$ 1,700           | 73.9%          |
| CONTRACTED SERVICES               | \$ 78,819         | \$ 100,000          | \$ 100,000          | \$ -               | 0.0%           |
| EQUIPMENT REPAIRS                 | \$ 7,020          | \$ 30,000           | \$ 35,000           | \$ 5,000           | 16.7%          |
| TRAVEL & TRAINING                 | \$ -              | \$ 3,900            | \$ 3,900            | \$ -               | 0.0%           |
| MEM/DUES/SUBSCR                   | \$ 324            | \$ 640              | \$ 1,000            | \$ 360             | 56.3%          |
| TREE TRIMMING                     | \$ 3,550          | \$ 15,000           | \$ 15,000           | \$ -               | 0.0%           |
| MISCELLANEOUS EXPENSE             | \$ 638            | \$ 500              | \$ 500              | \$ -               | 0.0%           |
| STREET REPAIRS                    | \$ 35,849         | \$ 150,000          | \$ 100,000          | \$ (50,000)        | -33.3%         |
| SERVICE CONTRACTS                 |                   | \$ -                | \$ 600              | \$ 600             | 0.0%           |
| EQUIPMENT RENTAL                  |                   | \$ 1,000            | \$ 1,000            | \$ -               | 0.0%           |
| PRE-EMPLOYMENT EXPENSE            | \$ 231            | \$ 1,000            | \$ 1,520            | \$ 520             | 52.0%          |
| <b>TOTAL OPERATING</b>            | <b>\$ 471,401</b> | <b>\$ 660,199</b>   | <b>\$ 631,555</b>   | <b>\$ (28,645)</b> | <b>-4.3%</b>   |
| <b>CAPITAL OUTLAY</b>             |                   |                     |                     |                    |                |
| TRANSPORTATION                    | \$ 115,843        | \$ -                | \$ -                | \$ -               | 0.0%           |
| MACHINERY & EQUIPMENT             | \$ 48,380         | \$ -                | \$ 112,700          | \$ 112,700         | 0.0%           |
| <b>TOTAL CAPITAL OUTLAY</b>       | <b>\$ 164,223</b> | <b>\$ -</b>         | <b>\$ 112,700</b>   | <b>\$ 112,700</b>  | <b>0.0%</b>    |
| <b>TOTAL PUBLIC WORKS-STREETS</b> | <b>\$ 902,976</b> | <b>\$ 1,086,270</b> | <b>\$ 1,273,782</b> | <b>\$ 187,512</b>  | <b>17.3%</b>   |
| <b>PUBLIC WORKS-SANITATION</b>    |                   |                     |                     |                    |                |
| <b>PERSONNEL</b>                  |                   |                     |                     |                    |                |
| SALARIES REGULAR                  | \$ 145,824        | \$ 174,460          | \$ 190,836          | \$ 16,376          | 9.4%           |
| SALARIES OVERTIME                 | \$ 2,457          | \$ 3,000            | \$ 3,000            | \$ -               | 0.0%           |
| SOCIAL SECURITY                   | \$ 10,814         | \$ 13,576           | \$ 14,828           | \$ 1,252           | 9.2%           |
| SC RETIREMENT                     | \$ 20,170         | \$ 25,773           | \$ 31,058           | \$ 5,285           | 20.5%          |
| DEFERRED COMP MATCH               | \$ 717            | \$ 1,170            | \$ 1,170            | \$ -               | 0.0%           |
| MEDICAL INSURANCE                 | \$ 25,440         | \$ 31,778           | \$ 30,829           | \$ (949)           | -3.0%          |
| WORKERS COMPENSATION              | \$ 5,604          | \$ 5,803            | \$ 7,606            | \$ 1,803           | 31.1%          |
| <b>TOTAL PERSONNEL</b>            | <b>\$ 211,026</b> | <b>\$ 255,560</b>   | <b>\$ 279,328</b>   | <b>\$ 23,768</b>   | <b>1075.2%</b> |

## GENERAL FUND

|                                      | 2018<br>ACTUAL    | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE     | %<br>CHANGE |
|--------------------------------------|-------------------|---------------------|---------------------|------------------|-------------|
| <b>OPERATING EXPENSES</b>            |                   |                     |                     |                  |             |
| UNIFORMS                             | \$ 1,814          | \$ 1,800            | \$ 3,097            | \$ 1,297         | 72.1%       |
| MATERIALS AND SUPPLIES               | \$ 4,820          | \$ 7,500            | \$ 9,000            | \$ 1,500         | 20.0%       |
| VEHICLE MAINTENANCE                  | \$ 27,857         | \$ 50,000           | \$ 55,000           | \$ 5,000         | 10.0%       |
| GAS, GREASE & OIL                    | \$ 37,489         | \$ 40,000           | \$ 43,000           | \$ 3,000         | 7.5%        |
| TELEPHONE                            | \$ 1,245          | \$ 1,600            | \$ 4,000            | \$ 2,400         | 150.0%      |
| CONTRACTED SERVICES                  | \$ 264,111        | \$ 392,200          | \$ 396,200          | \$ 4,000         | 1.0%        |
| TRAVEL & TRAINING                    | \$ 902            | \$ 2,200            | \$ 2,200            | \$ -             | 0.0%        |
| MEM/DUES/SUBSCR                      | \$ 331            | \$ -                | \$ 1,600            | \$ 1,600         | 0.0%        |
| LANDFILL COSTS                       | \$ 266,636        | \$ 250,000          | \$ 275,000          | \$ 25,000        | 10.0%       |
| MISCELLANEOUS EXPENSE                | \$ 100            | \$ 500              | \$ 500              | \$ -             | 0.0%        |
| ROLLOUTS & REPAIR KITS               | \$ 59,178         | \$ 60,000           | \$ 60,000           | \$ -             | 0.0%        |
| PRE-EMPLOYMENT EXPENSE               | \$ -              | \$ 1,000            | \$ 1,360            | \$ 360           | 36.0%       |
| <b>TOTAL OPERATING</b>               | <b>\$ 664,482</b> | <b>\$ 806,800</b>   | <b>\$ 850,957</b>   | <b>\$ 44,157</b> | <b>5.5%</b> |
|                                      |                   |                     |                     |                  |             |
| <b>CAPITAL OUTLAY</b>                |                   |                     |                     |                  |             |
| CAPITAL OUTLAY                       | \$ -              | \$ -                | \$ -                | \$ -             | 0.0%        |
| <b>TOTAL CAPITAL OUTLAY</b>          | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>      | <b>0.0%</b> |
|                                      |                   |                     |                     |                  |             |
| <b>TOTAL PUBLIC WORKS-SANITATION</b> | <b>\$ 875,508</b> | <b>\$ 1,062,360</b> | <b>\$ 1,130,286</b> | <b>\$ 67,926</b> | <b>6.4%</b> |

## GENERAL FUND

|                             | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE        | %<br>CHANGE   |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| <b>FIRE</b>                 |                     |                     |                     |                     |               |
| <b>PERSONNEL</b>            |                     |                     |                     |                     |               |
| SALARIES REGULAR            | \$ 1,759,539        | \$ 1,923,606        | \$ 2,255,115        | \$ 331,509          | 17.2%         |
| SALARIES OVERTIME           | \$ 173,335          | \$ 171,600          | \$ 180,000          | \$ 8,400            | 4.9%          |
| SOCIAL SECURITY             | \$ 140,109          | \$ 160,283          | \$ 186,286          | \$ 26,003           | 16.2%         |
| SC RETIREMENT               | \$ 3,007            | \$ 5,054            | \$ 5,901            | \$ 847              | 16.8%         |
| DEFERRED COMP MATCH         | \$ 7,691            | \$ 10,660           | \$ 11,180           | \$ 520              | 4.9%          |
| LAW ENFORCEMENT RETIRE      | \$ 313,765          | \$ 354,522          | \$ 448,667          | \$ 94,145           | 26.6%         |
| MEDICAL INSURANCE           | \$ 271,203          | \$ 299,208          | \$ 318,131          | \$ 18,923           | 6.3%          |
| WORKERS COMPENSATION        | \$ 39,961           | \$ 46,204           | \$ 61,355           | \$ 15,151           | 32.8%         |
| <b>TOTAL PERSONNEL</b>      | <b>\$ 2,708,610</b> | <b>\$ 2,971,137</b> | <b>\$ 3,466,635</b> | <b>\$ 495,498</b>   | <b>16.7%</b>  |
|                             |                     |                     |                     |                     |               |
| <b>OPERATING EXPENSES</b>   |                     |                     |                     |                     |               |
| UNIFORMS                    | \$ 27,749           | \$ 40,625           | \$ 39,525           | \$ (1,100)          | -2.7%         |
| MATERIALS AND SUPPLIES      | \$ 115,565          | \$ 272,300          | \$ 202,600          | \$ (69,700)         | -25.6%        |
| VEHICLE MAINTENANCE         | \$ 44,828           | \$ 50,000           | \$ 50,000           | \$ -                | 0.0%          |
| GAS, GREASE & OIL           | \$ 28,720           | \$ 26,000           | \$ 30,000           | \$ 4,000            | 15.4%         |
| ELECTRICITY                 | \$ 17,600           | \$ 24,000           | \$ 30,000           | \$ 6,000            | 25.0%         |
| TELEPHONE                   | \$ 22,526           | \$ 26,000           | \$ 31,200           | \$ 5,200            | 20.0%         |
| EQUIPMENT REPAIRS           | \$ 10,375           | \$ 12,075           | \$ 16,000           | \$ 3,925            | 32.5%         |
| TRAVEL & TRAINING           | \$ 32,503           | \$ 37,675           | \$ 31,600           | \$ (6,075)          | -16.1%        |
| WATER & HEAT                | \$ 17,430           | \$ 18,000           | \$ 25,000           | \$ 7,000            | 38.9%         |
| MEM/DUES/SUBSCR             | \$ 10,375           | \$ 18,220           | \$ 21,190           | \$ 2,970            | 16.3%         |
| ADVERTISING                 | \$ -                | \$ 500              | \$ 500              | \$ -                | 0.0%          |
| PHYSICALS                   | \$ 4,159            | \$ 5,000            | \$ 16,425           | \$ 11,425           | 228.5%        |
| POSTAGE                     | \$ 291              | \$ 450              | \$ 450              | \$ -                | 0.0%          |
| BLDGS/GRNDS MTC             | \$ 23,928           | \$ 52,000           | \$ 52,000           | \$ -                | 0.0%          |
| MISCELLANEOUS EXPENSE       | \$ 287              | \$ 500              | \$ 500              | \$ -                | 0.0%          |
| FESTIVITIES                 | \$ 886              | \$ 1,400            | \$ 5,000            | \$ 3,600            | 257.1%        |
| LEASE AGREEMENT             | \$ -                | \$ 2,640            | \$ -                | \$ (2,640)          | -100.0%       |
| SERVICE CONTRACTS           | \$ 21,900           | \$ 25,650           | \$ 29,500           | \$ 3,850            | 15.0%         |
| VEHICLE ACCESSORY           | \$ 17,349           | \$ -                | \$ 12,000           | \$ 12,000           | 0.0%          |
| PRE-EMPLOYMENT EXPENSE      | \$ 1,084            | \$ 3,000            | \$ 3,000            | \$ -                | 0.0%          |
| <b>TOTAL OPERATING</b>      | <b>\$ 397,556</b>   | <b>\$ 616,035</b>   | <b>\$ 596,490</b>   | <b>\$ (19,545)</b>  | <b>-3.2%</b>  |
|                             |                     |                     |                     |                     |               |
| <b>CAPITAL OUTLAY</b>       |                     |                     |                     |                     |               |
| TRANSPORTATION              | \$ 49,916           | \$ 161,400          | \$ 60,000           | \$ (101,400)        | -62.8%        |
| MACHINERY & EQUIPMENT       | \$ 96,843           | \$ 177,500          | \$ 69,700           | \$ (107,800)        | -60.7%        |
| OTHER OUTLAY                | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%          |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$ 146,759</b>   | <b>\$ 338,900</b>   | <b>\$ 129,700</b>   | <b>\$ (209,200)</b> | <b>-61.7%</b> |
|                             |                     |                     |                     |                     |               |
| <b>TOTAL FIRE</b>           | <b>\$ 3,252,924</b> | <b>\$ 3,926,072</b> | <b>\$ 4,192,825</b> | <b>\$ 266,753</b>   | <b>6.8%</b>   |

## GENERAL FUND

|  | 2018<br>ACTUAL    | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE       | %<br>CHANGE  |
|--|-------------------|---------------------|---------------------|--------------------|--------------|
| <b>PUBLIC WORKS - BUILDINGS/GROUNDS</b>  |                   |                     |                     |                    |              |
| <b>PERSONNEL</b>                         |                   |                     |                     |                    |              |
| SALARIES REGULAR                         | \$ 439,931        | \$ 526,476          | \$ 563,268          | \$ 36,792          | 7.0%         |
| SALARIES OVERTIME                        | \$ 15,604         | \$ 25,000           | \$ 25,000           | \$ -               | 0.0%         |
| SOCIAL SECURITY                          | \$ 34,020         | \$ 42,188           | \$ 45,002           | \$ 2,814           | 6.7%         |
| SC RETIREMENT                            | \$ 61,755         | \$ 78,329           | \$ 92,308           | \$ 13,979          | 17.8%        |
| DEFERRED COMP MATCH                      | \$ 2,516          | \$ 3,900            | \$ 3,900            | \$ (0)             | 0.0%         |
| MEDICAL INSURANCE                        | \$ 78,113         | \$ 94,403           | \$ 100,346          | \$ 5,943           | 6.3%         |
| WORKERS COMPENSATION                     | \$ 14,065         | \$ 16,263           | \$ 22,060           | \$ 5,797           | 35.6%        |
| <b>TOTAL PERSONNEL</b>                   | <b>\$ 646,004</b> | <b>\$ 786,559</b>   | <b>\$ 851,884</b>   | <b>\$ 65,325</b>   | <b>8.3%</b>  |
|  |                   |                     |                     |                    |              |
| <b>OPERATING EXPENSES</b>                |                   |                     |                     |                    |              |
| UNIFORMS                                 | \$ 5,814          | \$ 7,875            | \$ 10,325           | \$ 2,450           | 31.1%        |
| MATERIALS AND SUPPLIES                   | \$ 39,630         | \$ 140,000          | \$ 112,500          | \$ (27,500)        | -19.6%       |
| VEHICLE MAINTENANCE                      | \$ 4,104          | \$ 25,000           | \$ 25,000           | \$ -               | 0.0%         |
| GAS, GREASE & OIL                        | \$ 21,608         | \$ 25,000           | \$ 25,000           | \$ -               | 0.0%         |
| TELEPHONE                                | \$ -              | \$ 2,300            | \$ 4,900            | \$ 2,600           | 113.0%       |
| CONTRACTED SERVICES                      | \$ 13,310         | \$ 35,000           | \$ 25,000           | \$ (10,000)        | -28.6%       |
| EQUIPMENT REPAIRS                        | \$ 13,736         | \$ 20,000           | \$ 25,000           | \$ 5,000           | 25.0%        |
| TRAVEL & TRAINING                        | \$ 758            | \$ 2,900            | \$ 2,900            | \$ -               | 0.0%         |
| MEM/DUES/SUBSCR                          | \$ 13             | \$ 4,850            | \$ 5,210            | \$ 360             | 7.4%         |
| MISCELLANEOUS EXPENSE                    | \$ 1,495          | \$ 1,000            | \$ 1,200            | \$ 200             | 20.0%        |
| SERVICE CONTRACTS                        |                   | \$ -                | \$ 600              | \$ 600             | 0.0%         |
| EQUIPMENT RENTAL                         |                   | \$ 1,000            | \$ 1,000            | \$ -               | 0.0%         |
| PRE-EMPLOYMENT EXPENSE                   | \$ 400            | \$ 1,000            | \$ 1,240            | \$ 240             | 24.0%        |
| <b>TOTAL OPERATING</b>                   | <b>\$ 100,867</b> | <b>\$ 265,925</b>   | <b>\$ 239,875</b>   | <b>\$ (26,050)</b> | <b>-9.8%</b> |
|  |                   |                     |                     |                    |              |
| <b>CAPITAL OUTLAY</b>                    |                   |                     |                     |                    |              |
| MACHINERY & EQUIPMENT                    | \$ 25,515         | \$ 61,000           | \$ 111,500          | \$ 50,500          | 82.8%        |
| <b>TOTAL CAPITAL OUTLAY</b>              | <b>\$ 25,515</b>  | <b>\$ 61,000</b>    | <b>\$ 111,500</b>   | <b>\$ 50,500</b>   | <b>82.8%</b> |
| <b>TOTAL PUBLIC WORKS-BUILDINGS/GROU</b> | <b>\$ 772,386</b> | <b>\$ 1,113,484</b> | <b>\$ 1,203,259</b> | <b>\$ 89,775</b>   | <b>8.1%</b>  |

## GENERAL FUND

|                             | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE        | %<br>CHANGE   |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| <b>RECREATION</b>           |                     |                     |                     |                     |               |
| <b>PERSONNEL</b>            |                     |                     |                     |                     |               |
| SALARIES REGULAR            | \$ 443,198          | \$ 491,684          | \$ 495,568          | \$ 3,884            | 0.8%          |
| SALARIES OVERTIME           | \$ 2,331            | \$ 6,000            | \$ 6,000            | \$ -                | 0.0%          |
| SOCIAL SECURITY             | \$ 33,125           | \$ 38,073           | \$ 38,370           | \$ 297              | 0.8%          |
| SC RETIREMENT               | \$ 54,396           | \$ 59,213           | \$ 72,361           | \$ 13,148           | 22.2%         |
| DEFERRED COMP MATCH         | \$ 1,544            | \$ 2,600            | \$ 2,600            | \$ -                | 0.0%          |
| MEDICAL INSURANCE           | \$ 65,694           | \$ 68,978           | \$ 67,192           | \$ (1,786)          | -2.6%         |
| WORKERS COMPENSATION        | \$ 4,563            | \$ 5,649            | \$ 8,153            | \$ 2,504            | 44.3%         |
| <b>TOTAL PERSONNEL</b>      | <b>\$ 604,850</b>   | <b>\$ 672,197</b>   | <b>\$ 690,245</b>   | <b>\$ 18,048</b>    | <b>2.7%</b>   |
|                             |                     |                     |                     |                     |               |
| <b>OPERATING EXPENSES</b>   |                     |                     |                     |                     |               |
| UNIFORMS                    | \$ 2,309            | \$ 2,570            | \$ 2,695            | \$ 125              | 4.9%          |
| MATERIALS AND SUPPLIES      | \$ 27,779           | \$ 44,450           | \$ 74,975           | \$ 30,525           | 68.7%         |
| VEHICLE MAINTENANCE         | \$ 5,883            | \$ 2,900            | \$ 3,000            | \$ 100              | 3.4%          |
| GAS, GREASE & OIL           | \$ 13,716           | \$ 9,000            | \$ 10,000           | \$ 1,000            | 11.1%         |
| ELECTRICITY                 | \$ 41,164           | \$ 42,700           | \$ 43,000           | \$ 300              | 0.7%          |
| TELEPHONE                   | \$ 9,751            | \$ 10,300           | \$ 10,800           | \$ 500              | 4.9%          |
| CONTRACTED SERVICES         | \$ 117,007          | \$ 130,200          | \$ 129,950          | \$ (250)            | -0.2%         |
| EQUIPMENT REPAIRS           | \$ 4,717            | \$ 5,500            | \$ 15,500           | \$ 10,000           | 181.8%        |
| TRAVEL & TRAINING           | \$ 4,219            | \$ 8,550            | \$ 8,050            | \$ (500)            | -5.8%         |
| WATER & HEAT                | \$ 11,359           | \$ 30,600           | \$ 30,600           | \$ -                | 0.0%          |
| MEM/DUES/SUBSCR             | \$ 5,290            | \$ 8,000            | \$ 9,070            | \$ 1,070            | 13.4%         |
| ADVERTISING                 | \$ 6,134            | \$ 7,000            | \$ 7,000            | \$ -                | 0.0%          |
| ATHLETICS PGM SUPPLIES      | \$ 123,649          | \$ 167,965          | \$ 167,921          | \$ (44)             | 0.0%          |
| BLDGS/GRNDS MTC             | \$ 20,819           | \$ 32,000           | \$ 32,000           | \$ -                | 0.0%          |
| MISCELLANEOUS EXPENSE       | \$ 715              | \$ 500              | \$ 500              | \$ -                | 0.0%          |
| FESTIVITIES                 | \$ 25,935           | \$ 43,600           | \$ -                | \$ (43,600)         | -100.0%       |
| PROFESSIONAL SERVICES       | \$ 103,763          | \$ 84,000           | \$ 89,000           | \$ 5,000            | 6.0%          |
| LEASE AGREEMENTS            | \$ -                | \$ -                | \$ 3,600            | \$ 3,600            | 0.0%          |
| SERVICE CONTRACTS           | \$ 9,753            | \$ 14,555           | \$ 16,850           | \$ 2,295            | 15.8%         |
| SPRING FESTIVAL EXPENSES    | \$ 217,467          | \$ 200,000          | \$ -                | \$ (200,000)        | -100.0%       |
| EQUIPMENT RENTAL            | \$ -                | \$ 1,000            | \$ 1,000            | \$ -                | 0.0%          |
| PRE-EMPLOYMENT EXPENSE      | \$ 113              | \$ 1,100            | \$ 1,100            | \$ -                | 0.0%          |
| <b>TOTAL OPERATING</b>      | <b>\$ 751,541</b>   | <b>\$ 846,490</b>   | <b>\$ 656,611</b>   | <b>\$ (189,879)</b> | <b>-22.4%</b> |
|                             |                     |                     |                     |                     |               |
| <b>CAPITAL OUTLAY</b>       |                     |                     |                     |                     |               |
| TRANSPORTATION              | \$ 22,016           | \$ 26,000           | \$ 26,000           | \$ -                | 0.0%          |
| MACHINERY & EQUIPMENT       | \$ 12,218           | \$ 80,000           | \$ 35,000           | \$ (45,000)         | -56.3%        |
| OTHER OUTLAY                | \$ 7,290            | \$ 450,000          | \$ 250,000          | \$ (200,000)        | -44.4%        |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$ 41,524</b>    | <b>\$ 556,000</b>   | <b>\$ 311,000</b>   | <b>\$ (245,000)</b> | <b>-44.1%</b> |
|                             |                     |                     |                     |                     |               |
| <b>TOTAL RECREATION</b>     | <b>\$ 1,397,916</b> | <b>\$ 2,074,687</b> | <b>\$ 1,657,856</b> | <b>\$ (416,831)</b> | <b>-20.1%</b> |

## GENERAL FUND

|                              | 2018<br>ACTUAL    | 2019<br>BUDGET    | 2020<br>RECOMMEND | \$<br>CHANGE      | %<br>CHANGE   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| <b>GARAGE SERVICES</b>       |                   |                   |                   |                   |               |
| <b>PERSONNEL</b>             |                   |                   |                   |                   |               |
| SALARIES REGULAR             | \$ 91,294         | \$ 94,344         | \$ 99,640         | \$ 5,296          | 5.6%          |
| SALARIES OVERTIME            | \$ 3,803          | \$ 3,000          | \$ 3,000          | \$ -              | 0.0%          |
| SOCIAL SECURITY              | \$ 6,708          | \$ 7,447          | \$ 7,852          | \$ 405            | 5.4%          |
| SC RETIREMENT                | \$ 13,120         | \$ 14,144         | \$ 16,452         | \$ 2,308          | 16.3%         |
| DEFERRED COMP MATCH          | \$ 521            | \$ 520            | \$ 520            | \$ -              | 0.0%          |
| MEDICAL INSURANCE            | \$ 15,516         | \$ 16,044         | \$ 16,523         | \$ 479            | 3.0%          |
| WORKERS COMPENSATION         | \$ 1,518          | \$ 1,754          | \$ 2,162          | \$ 408            | 23.2%         |
| <b>TOTAL PERSONNEL</b>       | <b>\$ 132,480</b> | <b>\$ 137,253</b> | <b>\$ 146,148</b> | <b>\$ 8,895</b>   | <b>6.5%</b>   |
| <b>OPERATING EXPENSES</b>    |                   |                   |                   |                   |               |
| UNIFORMS                     | \$ 843            | \$ 1,700          | \$ 2,000          | \$ 300            | 17.6%         |
| MATERIALS AND SUPPLIES       | \$ 10,546         | \$ 10,000         | \$ 10,000         | \$ -              | 0.0%          |
| VEHICLE MAINTENANCE          | \$ 324            | \$ 2,000          | \$ 2,000          | \$ -              | 0.0%          |
| GAS, GREASE & OIL            | \$ 3,340          | \$ 8,000          | \$ 8,000          | \$ -              | 0.0%          |
| ELECTRICITY                  | \$ 6,134          | \$ 7,000          | \$ 7,000          | \$ -              | 0.0%          |
| TELEPHONE                    | \$ 2,077          | \$ 4,100          | \$ 5,500          | \$ 1,400          | 34.1%         |
| TRAVEL & TRAINING            | \$ 766            | \$ 1,400          | \$ 4,300          | \$ 2,900          | 207.1%        |
| WATER & HEAT                 | \$ 5,897          | \$ 9,000          | \$ 9,000          | \$ -              | 0.0%          |
| MEM/DUES/SUBSCR              | \$ 2,386          | \$ 2,510          | \$ 6,170          | \$ 3,660          | 145.8%        |
| BLDGS/GRNDS MTC              | \$ 2,216          | \$ 7,000          | \$ 7,000          | \$ -              | 0.0%          |
| MISCELLANEOUS EXPENSE        | \$ 59             | \$ 500            | \$ 500            | \$ -              | 0.0%          |
| PRE-EMPLOYMENT EXPENSE       |                   | \$ 500            | \$ 580            | \$ 80             | 16.0%         |
| <b>TOTAL OPERATING</b>       | <b>\$ 34,587</b>  | <b>\$ 53,710</b>  | <b>\$ 62,050</b>  | <b>\$ 8,340</b>   | <b>15.5%</b>  |
| <b>CAPITAL OUTLAY</b>        |                   |                   |                   |                   |               |
| COMPUTER OUTLAY              | \$ -              | \$ 7,000          | \$ -              | \$ (7,000)        | -100.0%       |
| MACHINERY & EQUIPMENT        | \$ -              | \$ -              | \$ 15,000         | \$ 15,000         | 0.0%          |
| OTHER OUTLAY                 | \$ -              | \$ 30,000         | \$ 346,000        | \$ 316,000        | 1053.3%       |
| <b>TOTAL CAPITAL OUTLAY</b>  | <b>\$ -</b>       | <b>\$ 37,000</b>  | <b>\$ 361,000</b> | <b>\$ 324,000</b> | <b>875.7%</b> |
| <b>TOTAL GARAGE SERVICES</b> | <b>\$ 167,067</b> | <b>\$ 227,963</b> | <b>\$ 569,198</b> | <b>\$ 341,235</b> | <b>149.7%</b> |

## GENERAL FUND

|                              | 2018<br>ACTUAL    | 2019<br>BUDGET    | 2020<br>RECOMMEND | \$<br>CHANGE      | %<br>CHANGE  |
|------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| <b>MUNICIPAL COURT</b>       |                   |                   |                   |                   |              |
| <b>PERSONNEL</b>             |                   |                   |                   |                   |              |
| SALARIES REGULAR             | \$ 130,032        | \$ 132,261        | \$ 141,209        | \$ 8,948          | 6.8%         |
| SALARIES OVERTIME            | \$ 14             | \$ 1,500          | \$ 2,000          | \$ 500            | 33.3%        |
| SOCIAL SECURITY              | \$ 8,508          | \$ 10,233         | \$ 10,955         | \$ 722            | 7.1%         |
| SC RETIREMENT                | \$ 12,497         | \$ 13,661         | \$ 22,935         | \$ 9,274          | 67.9%        |
| DEFERRED COMP MATCH          | \$ 521            | \$ 520            | \$ 520            | \$ -              | 0.0%         |
| MEDICAL INSURANCE            | \$ 12,170         | \$ 14,316         | \$ 12,896         | \$ (1,420)        | -9.9%        |
| WORKERS COMPENSATION         | \$ 177            | \$ 199            | \$ 215            | \$ 16             | 7.9%         |
| <b>TOTAL PERSONNEL</b>       | <b>\$ 163,920</b> | <b>\$ 172,690</b> | <b>\$ 190,730</b> | <b>\$ 18,040</b>  | <b>10.4%</b> |
|                              |                   |                   |                   |                   |              |
| <b>OPERATING EXPENSES</b>    |                   |                   |                   |                   |              |
| UNIFORMS                     | \$ -              | \$ 600            | \$ 800            | \$ 200            | 33.3%        |
| MATERIALS AND SUPPLIES       | \$ 5,115          | \$ 12,400         | \$ 6,125          | \$ (6,275)        | -50.6%       |
| TELEPHONE                    | \$ 3,045          | \$ 3,500          | \$ 4,500          | \$ 1,000          | 28.6%        |
| TRAVEL & TRAINING            | \$ 400            | \$ 2,000          | \$ 3,200          | \$ 1,200          | 60.0%        |
| MEM/DUES/SUBSCR              | \$ 915            | \$ 1,640          | \$ 1,940          | \$ 300            | 18.3%        |
| POSTAGE                      | \$ 1,908          | \$ 1,750          | \$ 2,250          | \$ 500            | 28.6%        |
| MISCELLANEOUS EXPENSE        | \$ 5              | \$ 500            | \$ 500            | \$ -              | 0.0%         |
| PROFESSIONAL SERVICES        | \$ 25,345         | \$ 26,345         | \$ 28,029         | \$ 1,684          | 6.4%         |
| JURY TRIALS                  | \$ -              | \$ 1,500          | \$ 1,500          | \$ -              | 0.0%         |
| LEASE AGREEMENT              | \$ -              | \$ -              | \$ 150            | \$ 150            | 0.0%         |
| <b>TOTAL OPERATING</b>       | <b>\$ 36,733</b>  | <b>\$ 50,235</b>  | <b>\$ 48,994</b>  | <b>\$ (1,241)</b> | <b>-2.5%</b> |
|                              |                   |                   |                   |                   |              |
| <b>CAPITAL OUTLAY</b>        |                   |                   |                   |                   |              |
| OTHER OUTLAY                 | \$ 5,780          | \$ -              | \$ -              | \$ -              | 0.0%         |
| <b>TOTAL CAPITAL OUTLAY</b>  | <b>\$ 5,780</b>   | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>0.0%</b>  |
|                              |                   |                   |                   |                   |              |
| <b>TOTAL MUNICIPAL COURT</b> | <b>\$ 206,432</b> | <b>\$ 222,925</b> | <b>\$ 239,724</b> | <b>\$ 16,799</b>  | <b>7.5%</b>  |

## GENERAL FUND

|                             | 2018<br>ACTUAL   | 2019<br>BUDGET   | 2020<br>RECOMMEND | \$<br>CHANGE     | %<br>CHANGE  |
|-----------------------------|------------------|------------------|-------------------|------------------|--------------|
| <b>COUNCIL</b>              |                  |                  |                   |                  |              |
| <b>PERSONNEL</b>            |                  |                  |                   |                  |              |
| SALARIES REGULAR            | \$ 45,262        | \$ 52,600        | \$ 52,600         | \$ -             | 0.0%         |
| SOCIAL SECURITY             | \$ 3,463         | \$ 4,024         | \$ 4,024          | \$ (0)           | 0.0%         |
| SC RETIREMENT               | \$ 6,269         | \$ 7,659         | \$ 8,448          | \$ 789           | 10.3%        |
| WORKERS COMPENSATION        | \$ 256           | \$ 1,970         | \$ 338            | \$ (1,632)       | -82.9%       |
| <b>TOTAL PERSONNEL</b>      | <b>\$ 55,250</b> | <b>\$ 66,253</b> | <b>\$ 65,409</b>  | <b>\$ (844)</b>  | <b>-1.3%</b> |
| <b>OPERATING EXPENSES</b>   |                  |                  |                   |                  |              |
| UNIFORMS                    | \$ 82            | \$ 1,000         | \$ 1,000          | \$ -             | 0.0%         |
| MATERIALS AND SUPPLIES      | \$ 12,348        | \$ 5,000         | \$ 21,600         | \$ 16,600        | 332.0%       |
| TELEPHONE                   | \$ 4,660         | \$ 5,000         | \$ 5,500          | \$ 500           | 10.0%        |
| TRAVEL & TRAINING           | \$ 12,456        | \$ 10,000        | \$ 10,000         | \$ -             | 0.0%         |
| MEM/DUES/SUBSCR             | \$ 1,858         | \$ 1,800         | \$ 5,695          | \$ 3,895         | 216.4%       |
| ADVERTISING                 | \$ -             | \$ 1,000         | \$ 1,000          | \$ -             | 0.0%         |
| MISCELLANEOUS EXPENSE       | \$ 100           | \$ 500           | \$ 500            | \$ -             | 0.0%         |
| FESTIVITIES                 | \$ 638           | \$ 6,000         | \$ 6,000          | \$ -             | 0.0%         |
| CONTINGENCIES               | \$ 6,078         | \$ 3,000         | \$ 3,000          | \$ -             | 0.0%         |
| <b>TOTAL OPERATING</b>      | <b>\$ 38,219</b> | <b>\$ 33,300</b> | <b>\$ 54,295</b>  | <b>\$ 20,995</b> | <b>63.0%</b> |
| <b>CAPITAL OUTLAY</b>       |                  |                  |                   |                  |              |
| CAPITAL OUTLAY              | \$ -             | \$ -             | \$ -              | \$ -             | 0.0%         |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      | <b>0.0%</b>  |
| <b>COUNCIL SUB-TOTAL</b>    | <b>\$ 93,470</b> | <b>\$ 99,553</b> | <b>\$ 119,704</b> | <b>\$ 20,151</b> | <b>20.2%</b> |
| ALLOCATION TO GROSS REVENUE | \$ (28,041)      | \$ (29,866)      | \$ (35,581)       | \$ (5,715)       | 19.1%        |
| <b>TOTAL COUNCIL</b>        | <b>\$ 65,429</b> | <b>\$ 69,687</b> | <b>\$ 84,123</b>  | <b>\$ 14,436</b> | <b>20.7%</b> |



## GENERAL FUND

|                               | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND | \$<br>CHANGE        | %<br>CHANGE   |
|-------------------------------|---------------------|---------------------|-------------------|---------------------|---------------|
| <b>NON-DEPARTMENTAL</b>       |                     |                     |                   |                     |               |
| <b>PERSONNEL</b>              |                     |                     |                   |                     |               |
| SALARIES REGULAR              | \$ -                | \$ -                | \$ -              | \$ -                | 0.0%          |
| SOCIAL SECURITY               | \$ -                | \$ -                | \$ -              | \$ -                | 0.0%          |
| SC RETIREMENT                 | \$ -                | \$ -                | \$ -              | \$ -                | 0.0%          |
| WORKERS COMPENSATION          | \$ -                | \$ -                | \$ -              | \$ -                | 0.0%          |
| <b>TOTAL PERSONNEL</b>        | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>         | <b>0.0%</b>   |
| <b>OPERATING EXPENSES</b>     |                     |                     |                   |                     |               |
| INTEREST EXPENSE              | \$ 53,021           | \$ 44,926           | \$ 44,446         | \$ (480)            | -1.1%         |
| MISCELLANEOUS EXPENSE         | \$ -                | \$ 500              | \$ 500            | \$ -                | 0.0%          |
| PROFESSIONAL SERVICES         | \$ 1,375            | \$ 2,000            | \$ 2,000          | \$ -                | 0.0%          |
| CONTINGENCIES                 | \$ 93,305           | \$ 919,784          | \$ 397,865        | \$ (521,919)        | -56.7%        |
| OTHER INS EXPENSE             | \$ 142,714          | \$ 145,448          | \$ 166,927        | \$ 21,479           | 14.8%         |
| OTHR FIN USES-TSF OUT         | \$ 3,831,000        | \$ -                | \$ -              | \$ -                | #DIV/0!       |
| GO BOND 2012-DOBY PK          | \$ 93,164           | \$ 96,081           | \$ 99,108         | \$ 3,027            | 3.2%          |
| FM ECONIC COUNCIL EXP         | \$ 5,296            | \$ 500              | \$ 500            | \$ -                | 0.0%          |
| ASSEMBLY CENTER               | \$ 3,545            | \$ 4,000            | \$ 2,000          | \$ (2,000)          | -50.0%        |
| LEASE-PURCHASE PAYMENTS       | \$ 154,661          | \$ 83,683           | \$ 186,974        | \$ 103,291          | 123.4%        |
| UNEMPLOYMENT CLAIMS           | \$ 2,150            | \$ 10,000           | \$ 10,000         | \$ -                | 0.0%          |
| LAND LEASE                    | \$ 26,292           | \$ 32,300           | \$ 32,300         | \$ -                | 0.0%          |
| ELECTIONS                     | \$ 9,984            | \$ -                | \$ 10,000         | \$ 10,000           | 0.0%          |
| DONATIONS                     | \$ 150              | \$ 5,000            | \$ 5,000          | \$ -                | 0.0%          |
| COMMUNITY DEVELOPMENT         | \$ -                | \$ 10,000           | \$ 10,000         | \$ -                | 0.0%          |
| <b>TOTAL OPERATING</b>        | <b>\$ 4,416,656</b> | <b>\$ 1,354,222</b> | <b>\$ 967,620</b> | <b>\$ (386,602)</b> | <b>-28.5%</b> |
| <b>CAPITAL OUTLAY</b>         |                     |                     |                   |                     |               |
| CAPITAL OUTLAY                | \$ -                | \$ -                | \$ -              | \$ -                | 0.0%          |
| <b>TOTAL CAPITAL OUTLAY</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>         | <b>0.0%</b>   |
| <b>TOTAL NON-DEPARTMENTAL</b> | <b>\$ 4,416,656</b> | <b>\$ 1,354,222</b> | <b>\$ 967,620</b> | <b>\$ (386,602)</b> | <b>-28.5%</b> |

# **Gross Revenue Fund**

## GROSS REVENUE FUND

|   | 2018<br>ACTUAL | 2019<br>BUDGET | 2020<br>RECOMMEND | \$<br>CHANGE   | %<br>CHANGE |
|---|----------------|----------------|-------------------|----------------|-------------|
| <b>TAXES</b>                                |                |                |                   |                |             |
| TAXES                                       | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>TOTAL TAXES</b>                          | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>FINES, FEES, LICENSES, PERMITS</b>       |                |                |                   |                |             |
| WATER TAPS                                  | \$ 2,770,151   | \$ 1,217,865   | \$ 687,280        | \$ (530,585)   | -43.6%      |
| SEWER TAPS                                  | \$ 2,232,720   | \$ 1,509,750   | \$ 852,000        | \$ (657,750)   | -43.6%      |
| <b>TOTAL FINES, FEES, LICENSES, PERMITS</b> | \$ 5,002,871   | \$ 2,727,615   | \$ 1,539,280      | \$ (1,188,335) | -43.6%      |
| <b>CHARGES FOR SERVICES</b>                 |                |                |                   |                |             |
| WATER SALES & PENALTIES                     | \$ 3,481,311   | \$ 4,312,260   | \$ 4,618,410      | \$ 306,150     | 7.1%        |
| SEWER SALES                                 | \$ 3,148,377   | \$ 4,394,290   | \$ 4,404,300      | \$ 10,010      | 0.2%        |
| RIVERVIEW WATER SALES                       | \$ 167,153     | \$ 169,530     | \$ 219,710        | \$ 50,180      | 29.6%       |
| TEGA CAY WATER SALES                        | \$ 665,507     | \$ 395,570     | \$ 881,900        | \$ 486,330     | 122.9%      |
| <b>TOTAL CHARGES FOR SERVICES</b>           | \$ 7,462,348   | \$ 9,271,650   | \$ 10,124,320     | \$ 852,670     | 9.2%        |
| <b>INTERGOVERNMENTAL</b>                    |                |                |                   |                |             |
| RETIRE SYSTEM REIMB                         | \$ 6,281       | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>TOTAL INTERGOVERNMENTAL</b>              | \$ 6,281       | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>MISCELLANEOUS</b>                        |                |                |                   |                |             |
| MISCELLANEOUS REVENUE                       | \$ 122,063     | \$ 25,000      | \$ 37,199         | \$ 12,199      | 48.8%       |
| OTHER SALE OF FIXED ASSETS                  | \$ 19,024      | \$ -           | \$ -              | \$ -           | 0.0%        |
| CONTRIBUTED CAPITAL                         | \$ 2,495,935   | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>TOTAL MISCELLANEOUS</b>                  | \$ 2,637,023   | \$ 25,000      | \$ 37,199         | \$ 12,199      | 48.8%       |
| <b>INVESTMENT EARNINGS</b>                  |                |                |                   |                |             |
| INTEREST INCOME                             | \$ 66,997      | \$ 12,200      | \$ 12,860         | \$ 660         | 5.4%        |
| <b>TOTAL INVESTMENT EARNINGS</b>            | \$ 66,997      | \$ 12,200      | \$ 12,860         | \$ 660         | 5.4%        |
| <b>GRANTS</b>                               |                |                |                   |                |             |
| GRANTS                                      | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>TOTAL GRANTS</b>                         | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>OTHER FINANCING SOURCES</b>              |                |                |                   |                |             |
| INSURANCE PROCEEDS                          | \$ -           | \$ 10,050      | \$ -              | \$ (10,050)    | -100.0%     |
| BOND PROCEEDS                               | \$ -           | \$ 10,000,000  | \$ 21,000,000     | \$ 11,000,000  | 110.0%      |
| TRANSFERS                                   | \$ -           | \$ -           | \$ -              | \$ -           | 0.0%        |
| <b>TOTAL OTHER FINANCING SOURCES</b>        | \$ -           | \$ 10,010,050  | \$ 21,000,000     | \$ 10,989,950  | 109.8%      |
| <b>FUND BALANCE</b>                         |                |                |                   |                |             |
| FUND BALANCE APPROPRIATION                  | \$ -           | \$ -           | \$ 2,560,557      | \$ 2,560,557   | 0.0%        |
| <b>TOTAL FUND BALANCE</b>                   | \$ -           | \$ -           | \$ 2,560,557      | \$ 2,560,557   | 0.0%        |
| <b>TOTAL REVENUE</b>                        | \$ 15,175,520  | \$ 22,046,515  | \$ 35,274,216     | \$ 13,227,701  | 60.0%       |

## GROSS REVENUE FUND

|   | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE        | %<br>CHANGE   |
|---|---------------------|---------------------|---------------------|---------------------|---------------|
| <b>WATER/SEWER ADMINISTRATION</b>       |                     |                     |                     |                     |               |
| <b>PERSONNEL</b>                        |                     |                     |                     |                     |               |
| SALARIES REGULAR                        | \$ 98,688           | \$ 168,726          | \$ 259,612          | \$ 90,886           | 53.9%         |
| SALARIES OVERTIME                       | \$ 333              | \$ 600              | \$ 600              | \$ -                | 0.0%          |
| SOCIAL SECURITY                         | \$ 6,936            | \$ 12,954           | \$ 19,906           | \$ 6,952            | 53.7%         |
| SC RETIREMENT                           | \$ 13,655           | \$ 23,023           | \$ 41,766           | \$ 18,743           | 81.4%         |
| DEFERRED COMP MATCH                     | \$ 321              | \$ 650              | \$ 1,170            | \$ 520              | 80.0%         |
| MEDICAL INSURANCE                       | \$ 10,426           | \$ 20,920           | \$ 30,493           | \$ 9,573            | 45.8%         |
| PENSION EXPENSE                         | \$ 17,255           | \$ -                | \$ -                | \$ -                | 0.0%          |
| WORKERS COMPENSATION                    | \$ 1,410            | \$ 1,373            | \$ 2,229            | \$ 856              | 62.4%         |
| <b>TOTAL PERSONNEL</b>                  | <b>\$ 149,023</b>   | <b>\$ 228,246</b>   | <b>\$ 355,777</b>   | <b>\$ 127,531</b>   | <b>55.9%</b>  |
|   |                     |                     |                     |                     |               |
| <b>OPERATING EXPENSES</b>               |                     |                     |                     |                     |               |
| UNIFORMS                                | \$ 1,304            | \$ 2,200            | \$ 4,795            | \$ 2,595            | 118.0%        |
| MATERIALS AND SUPPLIES                  | \$ 22,834           | \$ 25,500           | \$ 35,880           | \$ 10,380           | 40.7%         |
| VEHICLE MAINTENANCE                     | \$ 131              | \$ 1,500            | \$ 2,000            | \$ 500              | 33.3%         |
| GAS, GREASE & OIL                       | \$ 1,514            | \$ 4,000            | \$ 5,000            | \$ 1,000            | 25.0%         |
| ELECTRICITY                             | \$ 5,897            | \$ 4,000            | \$ 4,000            | \$ -                | 0.0%          |
| TELEPHONE                               | \$ 12,174           | \$ 16,000           | \$ 6,760            | \$ (9,240)          | -57.8%        |
| TRAVEL & TRAINING                       | \$ 1,499            | \$ 12,700           | \$ 11,000           | \$ (1,700)          | -13.4%        |
| WATER & HEAT                            | \$ 2,723            | \$ 2,500            | \$ 2,500            | \$ -                | 0.0%          |
| MEM/DUES/SUBSCR                         | \$ 2,418            | \$ 22,200           | \$ 24,830           | \$ 2,630            | 11.8%         |
| PERMITS                                 | \$ 19,795           | \$ 15,550           | \$ 15,550           | \$ -                | 0.0%          |
| ADVERTISING                             | \$ 2,229            | \$ 4,000            | \$ 4,000            | \$ -                | 0.0%          |
| POSTAGE                                 | \$ 46,865           | \$ 35,000           | \$ 60,000           | \$ 25,000           | 71.4%         |
| BLDGS/GRNDS MTC                         | \$ 3,488            | \$ 6,500            | \$ 6,500            | \$ -                | 0.0%          |
| MISCELLANEOUS EXPENSE                   | \$ 158              | \$ 1,000            | \$ 1,000            | \$ -                | 0.0%          |
| PROFESSIONAL SERVICES                   | \$ 166,890          | \$ 755,000          | \$ 160,000          | \$ (595,000)        | -78.8%        |
| LEASE AGREEMENT                         | \$ -                | \$ 1,700            | \$ 720              | \$ (980)            | -57.6%        |
| BULK WATER                              | \$ 1,992,176        | \$ 1,968,372        | \$ 2,223,800        | \$ 255,428          | 13.0%         |
| SERVICE CONTRACTS                       | \$ 21,771           | \$ 38,560           | \$ 38,260           | \$ (300)            | -0.8%         |
| PRE-EMPLOYMENT EXPENSE                  | \$ 141              | \$ 1,000            | \$ 1,000            | \$ -                | 0.0%          |
| <b>TOTAL OPERATING</b>                  | <b>\$ 2,304,007</b> | <b>\$ 2,917,282</b> | <b>\$ 2,607,595</b> | <b>\$ (309,687)</b> | <b>-10.6%</b> |
|   |                     |                     |                     |                     |               |
| <b>CAPITAL OUTLAY</b>                   |                     |                     |                     |                     |               |
| TRANSPORTATON                           | \$ -                | \$ 27,000           | \$ 46,000           | \$ 19,000           | 70.4%         |
| COMPUTER OUTLAY                         | \$ -                | \$ -                | \$ 3,000            | \$ 3,000            | 0.0%          |
| <b>TOTAL CAPITAL OUTLAY</b>             | <b>\$ -</b>         | <b>\$ 27,000</b>    | <b>\$ 49,000</b>    | <b>\$ 22,000</b>    | <b>81.5%</b>  |
|   |                     |                     |                     |                     |               |
| <b>ADMINISTRATION SUBTOTAL</b>          | <b>\$ 2,453,030</b> | <b>\$ 3,172,528</b> | <b>\$ 3,012,372</b> | <b>\$ (160,156)</b> | <b>-5.0%</b>  |
|   |                     |                     |                     |                     |               |
| GROSS REVENUE ALLOCATION                | \$ 831,319          | \$ 1,109,985        | \$ 1,310,790        | \$ 200,805          | 18.1%         |
| <b>TOTAL WATER/SEWER ADMINISTRATION</b> | <b>\$ 3,284,349</b> | <b>\$ 4,282,513</b> | <b>\$ 4,323,162</b> | <b>\$ 40,649</b>    | <b>0.9%</b>   |

## GROSS REVENUE FUND

|                               | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE          | %<br>CHANGE   |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|---------------|
| <b>WATER MAINTENANCE</b>      |                     |                     |                     |                       |               |
| <b>PERSONNEL</b>              |                     |                     |                     |                       |               |
| SALARIES REGULAR              | \$ 326,271          | \$ 328,147          | \$ 469,183          | \$ 141,036            | 43.0%         |
| SALARIES OVERTIME             | \$ 39,705           | \$ 30,000           | \$ 30,000           | \$ -                  | 0.0%          |
| SOCIAL SECURITY               | \$ 27,002           | \$ 27,398           | \$ 38,187           | \$ 10,789             | 39.4%         |
| SC RETIREMENT                 | \$ 50,513           | \$ 52,008           | \$ 80,000           | \$ 27,992             | 53.8%         |
| DEFERRED COMP MATCH           | \$ 1,715            | \$ 2,470            | \$ 3,250            | \$ 780                | 31.6%         |
| MEDICAL INSURANCE             | \$ 59,270           | \$ 63,578           | \$ 83,352           | \$ 19,774             | 31.1%         |
| PENSION EXPENSE               | \$ 63,832           | \$ -                | \$ -                | \$ -                  | 0.0%          |
| WORKERS COMPENSATION          | \$ 6,633            | \$ 7,163            | \$ 11,204           | \$ 4,041              | 56.4%         |
| <b>TOTAL PERSONNEL</b>        | <b>\$ 574,941</b>   | <b>\$ 510,764</b>   | <b>\$ 715,176</b>   | <b>\$ 204,412</b>     | <b>40.0%</b>  |
|                               |                     |                     |                     |                       |               |
| <b>OPERATING EXPENSES</b>     |                     |                     |                     |                       |               |
| UNIFORMS                      | \$ 5,662            | \$ 9,000            | \$ 10,837           | \$ 1,837              | 20.4%         |
| MATERIALS AND SUPPLIES        | \$ 230,259          | \$ 70,600           | \$ 139,600          | \$ 69,000             | 97.7%         |
| VEHICLE MAINTENANCE           | \$ 4,048            | \$ 8,000            | \$ 9,000            | \$ 1,000              | 12.5%         |
| GAS, GREASE & OIL             | \$ 21,501           | \$ 17,000           | \$ 20,000           | \$ 3,000              | 17.6%         |
| TELEPHONE                     | \$ 3,737            | \$ 4,500            | \$ 11,000           | \$ 6,500              | 144.4%        |
| CONTRACTED SERVICES           | \$ 35,535           | \$ 548,000          | \$ 655,000          | \$ 107,000            | 19.5%         |
| RENTALS                       | \$ -                | \$ -                | \$ 5,000            | \$ 5,000              | 0.0%          |
| WATER METER REPLACEMENT       | \$ 2,889            | \$ 2,070,010        | \$ -                | \$ (2,070,010)        | -100.0%       |
| EQUIPMENT REPAIRS             | \$ 4,719            | \$ 20,000           | \$ 20,000           | \$ -                  | 0.0%          |
| TRAVEL & TRAINING             | \$ 5,283            | \$ 10,300           | \$ 15,300           | \$ 5,000              | 48.5%         |
| MEM/DUES/SUBSCR               | \$ 784              | \$ 2,460            | \$ 2,340            | \$ (120)              | -4.9%         |
| MISCELLANEOUS EXPENSE         | \$ 254              | \$ 1,000            | \$ 1,000            | \$ -                  | 0.0%          |
| PROFESSIONAL SERVICES         | \$ 2,625            | \$ 50,000           | \$ 97,000           | \$ 47,000             | 94.0%         |
| STREET REPAIRS                | \$ 102,402          | \$ 100,000          | \$ 100,000          | \$ -                  | 0.0%          |
| SERVICE CONTRACTS             | \$ -                | \$ 97,050           | \$ 21,765           | \$ (75,285)           | -77.6%        |
| PRE-EMPLOYMENT EXPENSE        | \$ 202              | \$ 2,000            | \$ 2,000            | \$ -                  | 0.0%          |
| HYDRANT REPAIRS & MTC         | \$ 31,462           | \$ 35,000           | \$ 60,000           | \$ 25,000             | 71.4%         |
| WATER METERS                  | \$ 197,739          | \$ 200,000          | \$ 456,000          | \$ 256,000            | 128.0%        |
| <b>TOTAL OPERATING</b>        | <b>\$ 649,100</b>   | <b>\$ 3,244,920</b> | <b>\$ 1,625,842</b> | <b>\$ (1,619,078)</b> | <b>-49.9%</b> |
|                               |                     |                     |                     |                       |               |
| <b>CAPITAL OUTLAY</b>         |                     |                     |                     |                       |               |
| TRANSPORTATION                | \$ 800              | \$ 27,000           | \$ 32,000           | \$ 5,000              | 18.5%         |
| COMPUTER OUTLAY               | \$ -                | \$ -                | \$ 5,000            | \$ 5,000              | 0.0%          |
| MACHINERY & EQUIPMENT         | \$ 7,906            | \$ -                | \$ 6,000            | \$ 6,000              | 0.0%          |
| OTHER OUTLAY                  | \$ 91,165           | \$ 3,200,000        | \$ 2,460,557        | \$ (739,443)          | -23.1%        |
| <b>TOTAL CAPITAL OUTLAY</b>   | <b>\$ 99,871</b>    | <b>\$ 3,227,000</b> | <b>\$ 2,503,557</b> | <b>\$ (723,443)</b>   | <b>-22.4%</b> |
| <b>TOAL WATER MAINTENANCE</b> | <b>\$ 1,323,912</b> | <b>\$ 6,982,684</b> | <b>\$ 4,844,575</b> | <b>\$ (2,138,109)</b> | <b>-30.6%</b> |

## GROSS REVENUE FUND

|                              | 2018<br>ACTUAL    | 2019<br>BUDGET      | 2020<br>RECOMMEND    | \$<br>CHANGE         | %<br>CHANGE   |
|------------------------------|-------------------|---------------------|----------------------|----------------------|---------------|
| <b>WASTE TREATMENT</b>       |                   |                     |                      |                      |               |
| <b>PERSONNEL</b>             |                   |                     |                      |                      |               |
| SALARIES REGULAR             | \$ 214,626        | \$ 239,806          | \$ 259,460           | \$ 19,654            | 8.2%          |
| SALARIES OVERTIME            | \$ 10,779         | \$ 15,000           | \$ 15,000            | \$ -                 | 0.0%          |
| SOCIAL SECURITY              | \$ 16,249         | \$ 19,493           | \$ 20,996            | \$ 1,503             | 7.7%          |
| SC RETIREMENT                | \$ 31,075         | \$ 37,041           | \$ 43,998            | \$ 6,957             | 18.8%         |
| DEFERRED COMP MATCH          | \$ 882            | \$ 1,300            | \$ 1,300             | \$ -                 | 0.0%          |
| MEDICAL INSURANCE            | \$ 32,575         | \$ 36,315           | \$ 35,867            | \$ (448)             | -1.2%         |
| PENSION EXPENSE              | \$ 39,268         | \$ -                | \$ -                 | \$ -                 | 0.0%          |
| WORKERS COMPENSATION         | \$ 5,484          | \$ 6,205            | \$ 8,020             | \$ 1,815             | 29.2%         |
| <b>TOTAL PERSONNEL</b>       | <b>\$ 350,938</b> | <b>\$ 355,160</b>   | <b>\$ 384,641</b>    | <b>\$ 29,481</b>     | <b>8.3%</b>   |
|                              |                   |                     |                      |                      |               |
| <b>OPERATING EXPENSES</b>    |                   |                     |                      |                      |               |
| UNIFORMS                     | \$ 1,901          | \$ 4,200            | \$ 4,200             | \$ -                 | 0.0%          |
| MATERIALS AND SUPPLIES       | \$ 24,353         | \$ 23,500           | \$ 23,500            | \$ -                 | 0.0%          |
| VEHICLE MAINTENANCE          | \$ 528            | \$ 1,200            | \$ 3,000             | \$ 1,800             | 150.0%        |
| GAS, GREASE & OIL            | \$ 3,825          | \$ 6,000            | \$ 6,000             | \$ -                 | 0.0%          |
| ELECTRICITY                  | \$ 123,854        | \$ 115,000          | \$ 175,000           | \$ 60,000            | 52.2%         |
| TELEPHONE                    | \$ 5,929          | \$ 7,000            | \$ 8,000             | \$ 1,000             | 14.3%         |
| CONTRACTED SERVICES          | \$ 1,543          | \$ 4,200            | \$ 6,000             | \$ 1,800             | 42.9%         |
| EQUIPMENT REPAIRS            | \$ 82,482         | \$ 50,000           | \$ 50,000            | \$ -                 | 0.0%          |
| TRAVEL & TRAINING            | \$ 2,915          | \$ 6,000            | \$ 6,800             | \$ 800               | 13.3%         |
| WATER & HEAT                 | \$ 825            | \$ 4,100            | \$ 4,100             | \$ -                 | 0.0%          |
| MEM/DUES/SUBSCR              | \$ 898            | \$ 2,880            | \$ 5,375             | \$ 2,495             | 86.6%         |
| PERMITS                      | \$ 2,256          | \$ 3,500            | \$ 3,500             | \$ -                 | 0.0%          |
| BLDGS/GRNDS MTC              | \$ 1,195          | \$ 6,000            | \$ 6,000             | \$ -                 | 0.0%          |
| MISCELLANEOUS EXPENSE        | \$ 16             | \$ 500              | \$ 500               | \$ -                 | 0.0%          |
| LAB SUPPLIES                 | \$ 9,630          | \$ 15,000           | \$ 15,000            | \$ -                 | 0.0%          |
| PROFESSIONAL SERVICES        | \$ 26,462         | \$ 65,600           | \$ 66,000            | \$ 400               | 0.6%          |
| LANDFILL FEES SLUGE          | \$ 91,272         | \$ 192,000          | \$ 192,000           | \$ -                 | 0.0%          |
| CHEMICALS                    | \$ 43,015         | \$ 50,000           | \$ 50,000            | \$ -                 | 0.0%          |
| SERVICE CONTRACTS            | \$ 420            | \$ 10,000           | \$ 10,000            | \$ -                 | 0.0%          |
| LIME                         | \$ 17,052         | \$ 22,000           | \$ 30,000            | \$ 8,000             | 36.4%         |
| ALUM                         | \$ 25,558         | \$ 35,000           | \$ 35,000            | \$ -                 | 0.0%          |
| PRE-EMPLOYMENT EXPENSE       | \$ 81             | \$ 1,000            | \$ 1,000             | \$ -                 | 0.0%          |
| <b>TOTAL OPERATING</b>       | <b>\$ 466,009</b> | <b>\$ 624,680</b>   | <b>\$ 700,975</b>    | <b>\$ 76,295</b>     | <b>12.2%</b>  |
|                              |                   |                     |                      |                      |               |
| <b>CAPITAL OUTLAY</b>        |                   |                     |                      |                      |               |
| COMPUTER OUTLAY              | \$ -              | \$ -                | \$ 2,500             | \$ 2,500             | 0.0%          |
| MACHINERY & EQUIPMENT        | \$ 39,987         | \$ 55,000           | \$ -                 | \$ (55,000)          | -100.0%       |
| OTHER OUTLAY                 | \$ 85,533         | \$ 6,400,000        | \$ 19,192,014        | \$ 12,792,014        | 199.9%        |
| <b>TOTAL CAPITAL OUTLAY</b>  | <b>\$ 125,520</b> | <b>\$ 6,455,000</b> | <b>\$ 19,194,514</b> | <b>\$ 12,739,514</b> | <b>197.4%</b> |
| <b>TOTAL WASTE TREATMENT</b> | <b>\$ 942,466</b> | <b>\$ 7,434,840</b> | <b>\$ 20,280,130</b> | <b>\$ 12,845,290</b> | <b>172.8%</b> |

## GROSS REVENUE FUND

|                                | 2018<br>ACTUAL    | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE      | %<br>CHANGE   |
|--------------------------------|-------------------|---------------------|---------------------|-------------------|---------------|
| <b>SEWER MAINTENANCE</b>       |                   |                     |                     |                   |               |
| <b>PERSONNEL</b>               |                   |                     |                     |                   |               |
| SALARIES REGULAR               | \$ 271,822        | \$ 318,778          | \$ 419,000          | \$ 100,222        | 31.4%         |
| SALARIES OVERTIME              | \$ 22,428         | \$ 20,000           | \$ 20,000           | \$ -              | 0.0%          |
| SOCIAL SECURITY                | \$ 22,048         | \$ 25,917           | \$ 33,583           | \$ 7,666          | 29.6%         |
| SC RETIREMENT                  | \$ 39,366         | \$ 49,188           | \$ 70,351           | \$ 21,163         | 43.0%         |
| DEFERRED COMP MATCH            | \$ 1,113          | \$ 2,470            | \$ 2,990            | \$ 520            | 21.1%         |
| MEDICAL INSURANCE              | \$ 48,619         | \$ 60,993           | \$ 77,818           | \$ 16,825         | 27.6%         |
| PENSION EXPENSE                | \$ 49,746         | \$ -                | \$ -                | \$ -              | 0.0%          |
| WORKERS COMPENSATION           | \$ 5,589          | \$ 6,776            | \$ 10,536           | \$ 3,760          | 55.5%         |
| <b>TOTAL PERSONNEL</b>         | <b>\$ 460,731</b> | <b>\$ 484,122</b>   | <b>\$ 634,278</b>   | <b>\$ 150,156</b> | <b>31.0%</b>  |
|                                |                   |                     |                     |                   |               |
| <b>OPERATING EXPENSES</b>      |                   |                     |                     |                   |               |
| UNIFORMS                       | \$ 6,013          | \$ 8,100            | \$ 10,837           | \$ 2,737          | 33.8%         |
| MATERIALS AND SUPPLIES         | \$ 59,030         | \$ 88,400           | \$ 100,000          | \$ 11,600         | 13.1%         |
| VEHICLE MAINTENANCE            | \$ 3,475          | \$ 10,000           | \$ 5,000            | \$ (5,000)        | -50.0%        |
| GAS, GREASE & OIL              | \$ 19,908         | \$ 20,000           | \$ 21,000           | \$ 1,000          | 5.0%          |
| TELEPHONE                      | \$ 2,778          | \$ 4,000            | \$ 9,800            | \$ 5,800          | 145.0%        |
| CONTRACTED SERVICES            | \$ 27,285         | \$ 170,000          | \$ 117,000          | \$ (53,000)       | -31.2%        |
| RENTALS                        | \$ -              | \$ -                | \$ 5,000            | \$ 5,000          | 0.0%          |
| EQUIPMENT REPAIRS              | \$ 18,713         | \$ 20,000           | \$ 20,000           | \$ -              | 0.0%          |
| TRAVEL & TRAINING              | \$ 2,443          | \$ 8,300            | \$ 10,700           | \$ 2,400          | 28.9%         |
| MEM/DUES/SUBSCR                | \$ 709            | \$ 1,755            | \$ 3,210            | \$ 1,455          | 82.9%         |
| BLDGS/GRNDS MTC                | \$ -              | \$ 5,000            | \$ 5,000            | \$ -              | 0.0%          |
| MISCELLANEOUS EXPENSE          | \$ 307            | \$ 500              | \$ 500              | \$ -              | 0.0%          |
| PROFESSIONAL SERVICES          | \$ -              | \$ -                | \$ 75,000           | \$ 75,000         | 0.0%          |
| ELECTRICITY LIFT STATIONS      | \$ 73,370         | \$ 96,000           | \$ 96,000           | \$ -              | 0.0%          |
| PUMP STATION REPAIRS           | \$ 96,526         | \$ 150,000          | \$ 150,000          | \$ -              | 0.0%          |
| YORK CO. SEWER PROCESSING      | \$ 81,094         | \$ 20,000           | \$ 110,000          | \$ 90,000         | 450.0%        |
| TEGA CAY SWR TRANSP/TRTMT      | \$ 4,251          | \$ 1,500            | \$ 10,000           | \$ 8,500          | 566.7%        |
| PRE-EMPLOYMENT EXPENSE         | \$ 664            | \$ 2,000            | \$ 2,000            | \$ -              | 0.0%          |
| PUMP STATION MONITORING        | \$ 12,567         | \$ 24,000           | \$ 24,000           | \$ -              | 0.0%          |
| <b>TOTAL OPERATING</b>         | <b>\$ 409,132</b> | <b>\$ 629,555</b>   | <b>\$ 775,047</b>   | <b>\$ 145,492</b> | <b>23.1%</b>  |
|                                |                   |                     |                     |                   |               |
| <b>CAPITAL OUTLAY</b>          |                   |                     |                     |                   |               |
| TRANSPORTATION                 | \$ -              | \$ 27,000           | \$ 25,000           | \$ (2,000)        | -7.4%         |
| COMPUTER OUTLAY                | \$ -              | \$ -                | \$ 2,500            | \$ 2,500          | 0.0%          |
| MACHINERY & EQUIPMENT          | \$ -              | \$ 90,000           | \$ -                | \$ (90,000)       | -100.0%       |
| OTHER OUTLAY                   | \$ -              | \$ -                | \$ 750,000          | \$ 750,000        | 0.0%          |
| <b>TOTAL CAPITAL OUTLAY</b>    | <b>\$ -</b>       | <b>\$ 117,000</b>   | <b>\$ 777,500</b>   | <b>\$ 660,500</b> | <b>564.5%</b> |
| <b>TOTAL SEWER MAINTENANCE</b> | <b>\$ 869,864</b> | <b>\$ 1,230,677</b> | <b>\$ 2,186,825</b> | <b>\$ 956,148</b> | <b>77.7%</b>  |

## GROSS REVENUE FUND

|                                   | 2018<br>ACTUAL      | 2019<br>BUDGET      | 2020<br>RECOMMEND   | \$<br>CHANGE        | %<br>CHANGE  |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <b>NON-DEPARTMENTAL</b>           |                     |                     |                     |                     |              |
| <b>PERSONNEL</b>                  |                     |                     |                     |                     |              |
| PERSONNEL                         | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%         |
| <b>TOTAL PERSONNEL</b>            | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>  |
|                                   |                     |                     |                     |                     |              |
| <b>OPERATING EXPENSES</b>         |                     |                     |                     |                     |              |
| LOAN PAYMENT ROCK HILL            | \$ 176,230          | \$ 186,248          | \$ 196,334          | \$ 10,086           | 5.4%         |
| DEPRECIATION FUND                 | \$ -                | \$ 205,637          | \$ 100,000          | \$ (105,637)        | -51.4%       |
| O & M MAINTENANCE                 | \$ -                | \$ 205,637          | \$ 100,000          | \$ (105,637)        | -51.4%       |
| INTEREST EXPENSE                  | \$ 651,150          | \$ 605,675          | \$ 2,276,521        | \$ 1,670,846        | 275.9%       |
| CONTINGENCIES                     | \$ 40,250           | \$ 45,000           | \$ 65,116           | \$ 20,116           | 44.7%        |
| BOND ADMINISTRATION FEE           | \$ 5,900            | \$ 12,000           | \$ 12,000           | \$ -                | 0.0%         |
| LOAN PAYMENT SERIES 2011          | \$ 510,000          | \$ 495,000          | \$ 500,000          | \$ 5,000            | 1.0%         |
| LOAN PAYMENT SERIES 2011B         | \$ 97,000           | \$ 99,000           | \$ 100,000          | \$ 1,000            | 1.0%         |
| LOAN PAYMENT SERIES 2013A         | \$ 100,000          | \$ 101,000          | \$ 103,000          | \$ 2,000            | 2.0%         |
| LOAN PAYMENT SERIES 2015          | \$ 65,000           | \$ 100,000          | \$ 120,000          | \$ 20,000           | 20.0%        |
| OTHER INS EXPENSE                 | \$ 59,721           | \$ 60,604           | \$ 66,553           | \$ 5,949            | 9.8%         |
| DEPRECIATION EXPENSE              | \$ 1,175,793        | \$ -                | \$ -                | \$ -                | 0.0%         |
| INT EXP AMORT SERIES 2015         | \$ (29,676)         | \$ -                | \$ -                | \$ -                | 0.0%         |
| <b>TOTAL OPERATING</b>            | <b>\$ 2,851,368</b> | <b>\$ 2,115,801</b> | <b>\$ 3,639,524</b> | <b>\$ 1,523,723</b> | <b>72.0%</b> |
|                                   |                     |                     |                     |                     |              |
| <b>CAPITAL OUTLAY</b>             |                     |                     |                     |                     |              |
| CAPITAL OUTLAY                    | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%         |
| <b>TOTAL CAPITAL OUTLAY</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>  |
|                                   |                     |                     |                     |                     |              |
| <b>OTHER FINANCING USES</b>       |                     |                     |                     |                     |              |
| TRANSFERS                         | \$ -                | \$ -                | \$ -                | \$ -                | 0.0%         |
| <b>TOTAL OTHER FINANCING USES</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>  |
|                                   |                     |                     |                     |                     |              |
| <b>TOTAL NON-DEPARTMENTAL</b>     | <b>\$ 2,851,368</b> | <b>\$ 2,115,801</b> | <b>\$ 3,639,524</b> | <b>\$ 1,523,723</b> | <b>72.0%</b> |



# **Storm Water Fund**

## STORMWATER UTILITY FUND

|   | 2018<br>ACTUAL    | 2019<br>BUDGET    | 2020<br>RECOMMEND   | \$<br>CHANGE        | %<br>CHANGE    |
|---|-------------------|-------------------|---------------------|---------------------|----------------|
| <b>TAXES</b>                                |                   |                   |                     |                     |                |
| TAXES                                       | \$ -              | \$ -              | \$ -                | \$ -                | 0.0%           |
| <b>TOTAL TAXES</b>                          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>    |
|   |                   |                   |                     |                     |                |
| <b>FINES, FEES, LICENSES, PERMITS</b>       |                   |                   |                     |                     |                |
| STORMWTR FEES                               | \$ 735,698        | \$ 710,000        | \$ 1,136,802        | \$ 426,802          |                |
| <b>TOTAL FINES, FEES, LICENSES, PERMITS</b> | <b>\$ 735,698</b> | <b>\$ 710,000</b> | <b>\$ 1,136,802</b> | <b>\$ 426,802</b>   | <b>60.1%</b>   |
|   |                   |                   |                     |                     |                |
| <b>CHARGES FOR SERVICES</b>                 |                   |                   |                     |                     |                |
| CHARGES FOR SERVICES                        | \$ -              | \$ -              | \$ -                | \$ -                |                |
| <b>TOTAL CHARGES FOR SERVICES</b>           | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>    |
|   |                   |                   |                     |                     |                |
| <b>INTERGOVERNMENTAL</b>                    |                   |                   |                     |                     |                |
| RETIRE SYSTEM REIMB                         | \$ 3,141          | \$ -              | \$ -                | \$ -                | 0.0%           |
| <b>TOTAL INTERGOVERNMENTAL</b>              | <b>\$ 3,141</b>   | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>    |
|   |                   |                   |                     |                     |                |
| <b>MISCELLANEOUS</b>                        |                   |                   |                     |                     |                |
| MISCELLANEOUS REVENUE                       | \$ 542            | \$ 500            | \$ 5,929            | \$ 5,429            | 1085.8%        |
| OTHER SALE OF FIXED ASSETS                  | \$ -              | \$ -              | \$ -                | \$ -                | 0.0%           |
| CONTRIBUTED CAPITAL                         | \$ -              | \$ -              | \$ -                | \$ -                | 0.0%           |
| <b>TOTAL MISCELLANEOUS</b>                  | <b>\$ 542</b>     | <b>\$ 500</b>     | <b>\$ 5,929</b>     | <b>\$ 5,429</b>     | <b>1085.8%</b> |
|   |                   |                   |                     |                     |                |
| <b>INVESTMENT EARNINGS</b>                  |                   |                   |                     |                     |                |
| INTEREST INCOME                             | \$ -              | \$ -              | \$ -                | \$ -                | 0.0%           |
| <b>TOTAL INVESTMENT EARNINGS</b>            | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>    |
|   |                   |                   |                     |                     |                |
| <b>GRANTS</b>                               |                   |                   |                     |                     |                |
| GRANTS                                      | \$ -              | \$ -              | \$ -                | \$ -                | 0.0%           |
| <b>TOTAL GRANTS</b>                         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>0.0%</b>    |
|   |                   |                   |                     |                     |                |
| <b>OTHER FINANCING SOURCES</b>              |                   |                   |                     |                     |                |
| INSURANCE PROCEEDS                          | \$ 4,242          | \$ 5,025          | \$ -                | \$ (5,025)          | -100.0%        |
| BOND PROCEEDS                               | \$ -              | \$ -              | \$ -                | \$ -                | 0.0%           |
| TRANSFERS                                   | \$ -              | \$ -              | \$ -                | \$ -                | 0.0%           |
| <b>TOTAL OTHER FINANCING SOURCES</b>        | <b>\$ 4,242</b>   | <b>\$ 5,025</b>   | <b>\$ -</b>         | <b>\$ (5,025)</b>   | <b>-100.0%</b> |
|   |                   |                   |                     |                     |                |
| <b>FUND BALANCE</b>                         |                   |                   |                     |                     |                |
| FUND BALANCE APPROPRIATION                  | \$ -              | \$ 239,856        | \$ -                | \$ (239,856)        | -100.0%        |
| <b>TOTAL FUND BALANCE</b>                   | <b>\$ -</b>       | <b>\$ 239,856</b> | <b>\$ -</b>         | <b>\$ (239,856)</b> | <b>-100.0%</b> |
|   |                   |                   |                     |                     |                |
| <b>TOTAL REVENUE</b>                        | <b>\$ 743,623</b> | <b>\$ 955,381</b> | <b>\$ 1,142,731</b> | <b>\$ 187,350</b>   | <b>19.6%</b>   |

## STORMWATER UTILITY FUND

|                             | 2018<br>ACTUAL    | 2019<br>BUDGET    | 2020<br>RECOMMEND   | \$<br>CHANGE      | %<br>CHANGE  |
|-----------------------------|-------------------|-------------------|---------------------|-------------------|--------------|
|                             |                   |                   |                     |                   |              |
|                             |                   |                   |                     |                   |              |
| <b>STORMWATER</b>           |                   |                   |                     |                   |              |
| <b>PERSONNEL</b>            |                   |                   |                     |                   |              |
| SALARIES REGULAR            | \$ 178,812        | \$ 314,300        | \$ 415,287          | \$ 100,987        | 32.1%        |
| SALARIES OVERTIME           | \$ 818            | \$ 2,000          | \$ 2,000            | \$ -              | 0.0%         |
| SOCIAL SECURITY             | \$ 13,793         | \$ 24,197         | \$ 31,922           | \$ 7,725          | 31.9%        |
| SC RETIREMENT               | \$ 24,840         | \$ 45,951         | \$ 66,872           | \$ 20,921         | 45.5%        |
| DEFERRED COMP MATCH         | \$ 821            | \$ 1,820          | \$ 2,340            | \$ 520            | 28.6%        |
| GROUP INSURANCE             | \$ 20,572         | \$ 43,530         | \$ 55,882           | \$ 12,352         | 28.4%        |
| PENSION EXPENSE             | \$ 106,032        | \$ -              | \$ -                | \$ -              | 0.0%         |
| WORKERS COMPENSATION        | \$ 6,137          | \$ 7,860          | \$ 12,443           | \$ 4,583          | 58.3%        |
| <b>TOTAL PERSONNEL</b>      | <b>\$ 351,823</b> | <b>\$ 439,658</b> | <b>\$ 586,747</b>   | <b>\$ 147,089</b> | <b>33.5%</b> |
|                             |                   |                   |                     |                   |              |
| <b>OPERATING EXPENSES</b>   |                   |                   |                     |                   |              |
| UNIFORMS                    | \$ 2,032          | \$ 7,500          | \$ 11,635           | \$ 4,135          | 55.1%        |
| MATERIALS AND SUPPLIES      | \$ 14,085         | \$ 44,100         | \$ 86,600           | \$ 42,500         | 96.4%        |
| VEHICLE REPAIRS             | \$ 2,107          | \$ 2,500          | \$ 2,500            | \$ -              | 0.0%         |
| GAS, GREASE & OIL           | \$ 9,418          | \$ 8,000          | \$ 8,000            | \$ -              | 0.0%         |
| ELECTRICITY                 | \$ -              | \$ 3,570          | \$ 3,570            | \$ -              | 0.0%         |
| TELEPHONE                   | \$ 3,195          | \$ 7,300          | \$ 13,800           | \$ 6,500          | 89.0%        |
| TRAVEL & TRAINING           | \$ 4,239          | \$ 11,000         | \$ 15,000           | \$ 4,000          | 36.4%        |
| MEM/DUES/SUBSCR             | \$ 29,511         | \$ 2,160          | \$ 7,910            | \$ 5,750          | 266.2%       |
| PERMITS                     | \$ 2,000          | \$ 2,000          | \$ 2,000            | \$ -              | 0.0%         |
| BLDGS/GRNDS MTC             | \$ -              | \$ 5,031          | \$ 10,031           | \$ 5,000          | 99.4%        |
| MISCELLANEOUS EXPENSE       | \$ 7              | \$ 500            | \$ 500              | \$ -              | 0.0%         |
| PROFESSIONAL SERVICES       | \$ 40,309         | \$ 160,000        | \$ 100,000          | \$ (60,000)       | -37.5%       |
| LEASE AGREEMENT             | \$ -              | \$ -              | \$ 720              | \$ 720            | 0.0%         |
| CONTINGENCIES               | \$ 46,280         | \$ 42,130         | \$ 49,954           | \$ 7,824          | 18.6%        |
| SERVICE CONTRACTS           | \$ -              | \$ 7,800          | \$ 14,800           | \$ 7,000          | 89.7%        |
| OTHER INS EXPENSE           | \$ -              | \$ 36,632         | \$ 38,464           | \$ 1,832          | 5.0%         |
| DEPRECIATION EXPENSE        | \$ 91,879         | \$ -              | \$ -                | \$ -              | 0.0%         |
| PRE-EMPLOYMENT EXPENSE      | \$ 314            | \$ 500            | \$ 500              | \$ -              | 0.0%         |
| STORMSEWER MAINTENANCE      | \$ 7,341          | \$ 75,000         | \$ 85,000           | \$ 10,000         | 13.3%        |
| <b>TOTAL OPERATING</b>      | <b>\$ 252,715</b> | <b>\$ 415,723</b> | <b>\$ 450,984</b>   | <b>\$ 35,261</b>  | <b>8.5%</b>  |
|                             |                   |                   |                     |                   |              |
| <b>CAPITAL OUTLAY</b>       |                   |                   |                     |                   |              |
| TRANSPORTATION              | \$ -              | \$ 25,000         | \$ -                | \$ (25,000)       | -100.0%      |
| COMPUTER OUTLAY             | \$ -              | \$ -              | \$ -                | \$ -              | 0.0%         |
| MACHINERY & EQUIPMENT       | \$ 2,782          | \$ 75,000         | \$ 105,000          | \$ 30,000         | 40.0%        |
| <b>TOTAL CAPITAL OUTLAY</b> | <b>\$ 2,782</b>   | <b>\$ 100,000</b> | <b>\$ 105,000</b>   | <b>\$ 5,000</b>   | <b>5.0%</b>  |
|                             |                   |                   |                     |                   |              |
| <b>TOTAL STORMWATER</b>     | <b>\$ 607,321</b> | <b>\$ 955,381</b> | <b>\$ 1,142,731</b> | <b>\$ 187,350</b> | <b>19.6%</b> |